

**UTILISATION OF PRE-PAID 28 CPE HOURS UNDER PP**

The CPE Hours are issued in the name of the practitioner.

**Other Discounts/Promotions/Funding**

PP course registrations cannot be used in conjunction with other discounts, promotions or funding application. SkillsFuture credit, UTAP, WDA funding is not applicable to courses enrolled under the Base package.

**Validity Period**

PP must be utilised within **12 months** from the date of payment. No extension of the Base Package validity period as stipulated is allowed.

**No-Show**

There will be strictly no refunds for no-show.

**Medical/Compassionate Reasons For Non-Attendance**

In the event of non-attendance due to medical or compassionate reasons, participants/ corporate users should submit an appeal for withdrawal in the self-service portal, under "My CPE Courses" no later than two days after the programme's commencement date. Approvals, accompanied by supporting documents, may be granted on a case-by-case basis. If approved, successful reimbursements of CPE hours will be credited back to the practitioner's PP. ISCA reserves the right to reject unverified appeals, or those which are not due to medical or compassionate reasons.

**Pre-Paid Balance Of CPE Hours**

There will be strictly no top-up allowed to enable the enrollment of eligible courses with CPE hours which are higher than the remaining pre-paid number of CPE hours left. There will also be no refund of CPE hours which are unutilised.

**Cancellation / Deferment / Switch / Replacement Of Participant**

There will be strictly no cancellation, deferment, switch of courses and/or participant replacement once the participant has been successfully enrolled.

**15% DISCOUNT VOUCHER ON CPE COURSES UNDER PP**

The voucher is issued by ISCA.

The voucher is valid 1 year from the date of issuance. Any refunds and extensions of voucher's validity will not be allowed.

No further changes to the invoices will be made if participant / corporate user choose not to utilise any discount vouchers during online registration.

The voucher is non-transferable and non-exchangeable for cash.

The voucher can only be utilised via online registration redeemable solely for CPE programmes conducted by ISCA. Regulatory programmes such as PPP, PAC, PMP Tailored course, WSQ Programmes, Practical Audit Workshop and Collaboration programmes are not eligible for voucher use. ISCA reserves the right to determine which programmes are applicable for voucher use. The use of voucher with any SkillsFuture Singapore/ NTUC Training Grant(s) will nullify the application of the Training Grant.

The voucher cannot be utilised in conjunction with other vouchers, promotions or discounts.

The voucher cannot be utilised to offset against ISCA membership fees or annual subscriptions.

ISCA reserves the right to amend the terms and conditions for the use of this voucher at any time without prior notice.

For more details, please contact ISCA CPE at [cpe@isca.org.sg](mailto:cpe@isca.org.sg) or 6749 8060.

**QUALITY ASSURANCE UNDER PP**

QA Diagnostic is to help SMPs identify gaps in the firm-level processes which may be affecting their audit quality. The QA reviewers will perform a high-level assessment of the firm's current state of affairs and highlight issues that may hinder the firm's progress towards improving audit quality. The QA Diagnostic session is a one-off session where the QA reviewers will visit your office to have a discussion with you and is the perfect starting point for SMPs keen to raise the level of audit quality in their firms.

**TECHNICAL HELPDESK UNDER PP**

The Technical Call Helpdesk is available from Mondays to Fridays, 2.00 pm to 5.00 pm, except on public holidays.

Only the practitioner who has signed up for PP is entitled to the calls. The calls are non-transferable, including but not limited to other partners and staff within the same public accounting firm.

Each call is limited to one enquiry.

As a matter of policy, the Technical Call Helpdesk does not accept the following enquiries:

- Accounting and auditing requirements of jurisdictions outside of Singapore;
- Providing advice on entity-specific and/or detailed fact-specific questions;
- Suggesting the appropriate audit opinion to be given;
- Acting as an arbitrator regarding any issue or dispute; and
- Any enquiry which the Institute deems inappropriate to respond.

For complex enquiries and/or enquiries which require more research and deliberation, the practitioner may be requested to write in to the Institute via the Technical Enquiry Service (email). In such situations, the enquiry will not be considered a call under PP.

No written responses will be provided.

Recording of calls are strictly prohibited.

All responses provided by ISCA staff attending the calls are on a general basis and should not be taken as a substitute for professional judgement. The practitioners should seek the professional advice of their consultants or other advisors on the enquiries where appropriate. The responses provided are the personal views of the staff and do not reflect the views of the Institute. ISCA make no representations or warranties of any kind, express or implied, in relation to the responses and disclaim all liabilities for any claim, loss or damage of any kind, howsoever arising, in connection with or related to the responses, including any use of or reliance on the responses.