



**MALAYSIAN INSTITUTE  
OF ACCOUNTANTS**

## **CIRCULARS AND NOTICES**

Giving you the latest in compliance and guidance for best practices

21 October 2020

**Circular No. MF54/2020**

**TO ALL MEMBER FIRMS**

### **GOVERNMENT IMPLEMENTS MANDATORY WORK FROM HOME DIRECTIVE FOR MANAGEMENT AND SUPERVISORY STAFF UNDER THE CONDITIONAL MOVEMENT CONTROL ORDER (CMCO)**

Following the recent spike in COVID-19 cases, members are advised that the Government has tightened the Conditional Movement Control Order (CMCO) in Sabah, Selangor, Wilayah Persekutuan Kuala Lumpur and Putrajaya in order to curb the spread of COVID-19, effective from 22 October 2020 until the end of CMCO.

According to the [press release](#) issued by the Ministry of International Trade and Industry (MITI) on 21 October 2020, all staff from management and supervisory level will be required to work from home from 22 October 2020 onwards until the end of the CMCO. A maximum of 10% of management staff (or a minimum of 1 management staff) who are involved in accounting, finance, management, legal work, planning and information, communication and technology (ICT) are allowed to work in the office for a maximum of 4 working hours (from 10 am to 2pm) for 3 days per week until the CMCO ends.

Non-management staff who are directly involved in the provision of accounting services are allowed to work in the office, subject to mandatory swab tests for staff located in red zones. However, pending the detailed guidelines from the relevant authorities, staff will presently be allowed to work in the office without performing the swab test.

Accounting firms are encouraged to prepare a list of management and non-management staff to facilitate the enforcement process. The definition of management and supervisory will be determined by individual firms based on the nature of works, and MITI will issue a list of FAQs in due course.

Under the latest directive, employees who are required to work in the office do not need to submit an application to the relevant authority for permission to commute to work. However, inter-district travel will continue to be barred in general during the CMCO. Employees who need to travel to office for work, regardless whether cross district borders or not, will need to show their work pass or consent letter from their employers.

Please be guided accordingly.

Yours faithfully,

**DR NURMAZILAH DATO' MAHZAN**  
Chief Executive Officer

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