

**PART A: APPLICATION FOR APPROVAL THROUGH MITI'S COVID-19 INTELLIGENCE
MANAGEMENT SYSTEM (CIMS)**

1. Who is eligible to apply?

- i. Audit firm (AF)
- ii. Non-audit firm (NF) registered with MIA.
- iii. MIA PC holder - who acts as a director in an entity other than AF/NF, such as Sdn Bhd and Limited Liability Partnership (LLP).

For category (iii), the applicant **MUST** email the latest company's profile which can be purchased from SSM e-Info web to memberfirm@mia.org.my for MIA to verify the directorship status of the PC holder through the MITI's CIMS.

2. I am operating a Sdn Bhd which provides taxation services and none of the directors are a MIA PC holder. Is my company eligible to apply for the approval under this cluster?

We regret to inform that the approval given by the Ministry of Finance is for firms under the supervision of MIA and MIA will be the approving authority for applications submitted through CIMS.

For non-MIA members, we are unable to approve your application. Thus, please consult your respective association in getting them to appeal to the relevant ministry.

3. How do I apply for the approval to operate under MIA?

1. Please click this link: <https://notification.miti.gov.my>
2. If you have already registered with CIMS, you may use the same login ID and proceed with your application. Otherwise, you have to register for a new account first before you can start applying for the approval.
3. Please select the following cluster and sector under CIMS when submitting your application:

Cluster	Perkhidmatan Perakaunan oleh Akauntan Bertauliah MIA	
Sector	Please select one of the following:	
	Firma Audit (AF)	For MIA Audit Firms (AF)
	Firma Bukan Audit (NF)	For MIA Non-audit Firms (NF) registered with MIA.
	Pemegang Sijil Amalan (PC) MIA	For PC holders who act as directors in entities other than AF/NF, such as Sdn Bhd or LLP. Note: Please email your latest company's profile to memberfirm@mia.org.my in order for MIA to verify your directorship status through CIMS

Please click [HERE](#) for a tutorial video on how to apply through MITI's CIMS.

4. What is the definition of employees in the calculation of maximum capacity? Does it include sole-proprietors/partners/directors and intern?

Employees refer to permanent, contract or trainee staff (intern) who are engaged by a firms/companies to work during the MCO period. For application of approval through MITI's CIMS, sole-proprietors/partners or directors should also be added in the employee listing as they are counted towards calculation of maximum capacity.

5. What are the common reasons for rejected applications under sectors Firma Audit (AF) and Firma Bukan Audit (NF)?

- i. Missing AF or NF no.
- ii. AF or NF no. was indicated in the wrong field. It should be indicated under "No. Lesen Agensi Kawal Selia/Badan Professional / Regulatory Agency/Professional Body License No."
- iii. The data keyed in do not match the record in the MIA Member Firm Portal:
 - a) Location address
 - b) Branch information
 - c) Significant variation between the number of employees recorded in the latest annual return submitted to MIA and employees listing uploaded into the MITI's CIMS.
- iv. Duplicate applications.

6. What are the common reasons for rejected applications under sector Pemegang Sijil Amalan (PC) MIA?

- i. None of the directors of the company is a member of MIA.
- ii. The director of the company does not have a Practicing Certificate (PC).
- iii. The Practicing Certificate of the director has been revoked.
- iv. Application was made under the incorrect sector.
- v. The company does not provide public practice services after checking the supporting documents.
- vi. The operating address is not the same as the company's address as per the supporting documents.

7. I have applied and obtained for approval through MITI's CIMS to operate during the previous Movement Control Order. Can I proceed to operate physically?

No, you have to submit a new application as recent approval is provided under different cluster and sector.

8. I have applied and obtained for approval through MITI's CIMS to operate under the Securities Commission (SC) as an AOB-registered firms. Can I proceed to operate physically?

The SC's approval will be for the purpose of audits of public interest entities and schedule fund. MIA's approval will cover all public practice services as defined under the MIA (Membership and Council) Rules 2001.

9. I have applied and obtained approval through MITI's CIMS to operate under MIA. Do I need to reapply through MITI's CIMS for approval from Suruhanjaya Syarikat Malaysia (SSM) if I wish to physically carry out secretarial services from my office premises?

The approval under professional accountancy firms is given for firms registered with the Malaysian Institute of Accountants (MIA) or MIA practising certificate (PC) holders to provide public practice services as defined under MIA (Membership and Council Rules) 2001. As the definition of public practice services include company secretarial practices under CA 2016, professional accountancy firms approved under MIA or MIA PC holders do not need to obtain approval from SSM in order to provide company secretarial services.

10. I have obtained approval to operate physically, but how do I retrieve and print the approval letter?

Please refer to the graphic below:



Panduan Memuat Turun Surat Kebenaran MITI di CIMS 3.0

Log masuk ke
<https://notification.miti.gov.my>

1 Klik "Borang Notifikasi"

2 Klik "Notifikasi Beroperasi"

3 Klik "Papar"

4 Klik "Cetak Surat"

Dashboard

- Profil Pemohon
- Borang Notifikasi
- Laporan Harian Pemuatan SOP
- Notifikasi Beroperasi

Status | **Kemaskini Pekerja** | **Tindakan**

Lulus | **Kemaskini** | **Papar**

Surat Pengesahan / Confirmation Letter

Cetak Surat / Print Letter



11. Do I have to update the employee listing when there are changes?

Yes, you have to update the employee listing when there is a change by clicking the “Kemaskini” button under the Kemaskini Pekerja’s column.

12. Who should I contact if I face technical difficulties when accessing the MITI’s CIMS?

If you are having difficulties in updating information in MITI’s CIMS, please send email to CIMS’s technical group at cims@mariii.my.

13. Who should I contact for status or enquiry on application through MITI’s CIMS?

Please contact MIA’s Member Firm Unit by email at memberfirm@mia.org.my.

**PART B: STANDARD OPERATING PROCEDURES (SOPS) FOR PROFESSIONAL
ACCOUNTANCY FIRMS UNDER THE NATIONAL RECOVERY PLAN (NRP) PHASE 1,
PHASE 2 AND PHASE 3**

1. Where can I download the SOPs for Professional Accountancy Firms?

The SOPs are available on MKN’s [website](#) or the links below:

- i. [SOPs for Professional Accountancy Firms under NRP Phase 1](#)
- ii. [SOPs for Professional Accountancy Firms under NRP Phase 2](#)

2. Which SOPs should the firm follow? How can it be determined whether it should be Phase 1, Phase 2 or Phase 3?

Please check at [MKN’s website](#) on the NRP phase currently implemented in your state. The last updated MKN SOP (16 August 2021) for Phase 1, Phase 2 and Phase 3 can be found at these links (**look for Kawasan Terlibat**):

- i. <https://asset.mkn.gov.my/web/wp-content/uploads/sites/3/2019/08/Pelan-Pemulihan-Negara-SOP-Fasa-1-Berkuatkuasa-16-Ogos-2021.pdf>
- ii. <https://asset.mkn.gov.my/web/wp-content/uploads/sites/3/2019/08/Pelan-Pemulihan-Negara-SOP-Fasa-2-Berkuatkuasa-16-Ogos-2021.pdf>
- iii. <https://asset.mkn.gov.my/web/wp-content/uploads/sites/3/2019/08/Pelan-Pemulihan-Negara-SOP-Fasa-3-Berkuatkuasa-16-Ogos-2021.pdf>

For instance, if your firm is located in Kuala Lumpur, your firm needs to comply with the SOPs for NRP Phase 1, i.e., to physical operate up to 60% capacity. However, if your firm is located in Perak, then your firm needs to comply with the SOPs for NRP Phase 2, i.e., to physically operate up to 80% capacity.

The states involved for each phase are subject to changes from time to time. Hence please be alerted of the news or login to MKN's website frequently to check.

3. How do we calculate the number of employees allowed to work physically?

Capacity X Number of employees (including sole-proprietor, partner or director). If the decimal point is more than 0.5, then it will be counted as 1.

Please refer to the table below for illustration:

Firm's name (NRP Phase 1)	No. of employees*	60% capacity calculation	No. of employees allowed
Firm A	4	2.4	2
Firm B	5	3	3
Firm C	6	3.6	4
<i>*including sole-proprietors/partners/directors and intern</i>			

4. My firm's HQ is located in a state under Phase 1, but the firm's branch is located in a state under Phase 2. Which capacity should my firm comply with?

The capacity is based on phase of NRP of the location. If the firm will be operating from two different locations of different phases, the percentage capacity for the HQ will be 60% and its branch will be 80%.

Please refer to the table below for illustration for a firm with 2 branches:

HQ or branch	NRP Phase	No. of employees*	Capacity	Capacity calculation	No. of employees allowed
HQ	Phase 1	11	60%	6.6	7
Branch 1	Phase 2	4	80%	3.2	3
Branch 2	Phase 1	5	60%	3	3
Subtotal		20		Subtotal	13

**including sole-proprietors/partners/directors and intern*

5. Does the capacity include employees working at the firm's premises and at the clients' offices?

Yes, the capacity includes employees working at the firm's premises and at the clients' offices.

For example, if the firm's capacity is 6 employees, only 6 employees will be working either at the firm's premises or at the clients' offices.

6. Does the capacity include the employees working from home?

No, employees working from home are not included and hence, do not form part of the capacity. These employees are not considered working physically at the firm's premises.

7. Does the capacity include the sole proprietor or partner(s) or directors (for Sdn Bhd) or intern?

Yes, if the sole proprietor, partner, director or intern is planning to work physically at office premises, he/she needs to be included in the calculation to determine the capacity. Please refer to definition of employees in Q4 of Part A of the FAQs.

8. Does the SOP related to employee capacity based on vaccination rate is applicable to professional accountancy services?

No, the SOP related to employee capacity based on vaccination rate is not applicable to professional accountancy services. Thus, please comply with the capacity limit according to the phase of NRP based on your firm's location.

9. If we send our employees for field audit, does the client need to reduce the number of employees accordingly to accommodate us?

There is no need for the reduction in number of client's employees as long as the client is able to meet the requirements of SOPs relating to visitors at its business premises.

10. How do we determine the number of employees to be used in calculating the maximum number of employees allowed to work physically?

The number of employees allowed at the firm's premises is subject to the number of employees that you have submitted when applying for approval or when you have updated through MITI's CIMS.

For example, if you have submitted 10 employees (including the partner), then the number of employees allowed to be at the firm's premises or clients' offices is only up to 6 employees for a firm under NRP Phase 1.

11. The office premises can accommodate up to 10 employees but due to resignations, only 5 employees are left. Can all the 5 employees work in the office since they can comfortably adhere to the SOPs on social distancing?

The number of employees allowed at the firm's premises is subject to the number of employees that you have submitted when applying for approval to operate or when you have updated through MITI's CIMS.

In this case, you have to update MITI's CIMS on total employees and hence, the number of employees allowed to be at the firm's premises or clients' offices is only up to 3 employees for a firm under NRP Phase 1 and 4 employees for a firm under Phase 2.



12. Is it possible if we want to have several shifts in a day, which means in a day, all the employees will be working but in different shifts and in every shift, we will maintain 60% of workforce?

As the number of employees working at the business premises will need to be submitted to MIA as part of the requirements, you will have to provide the number of employees that are working at the firm's premises and clients' offices on a daily basis. By having shifts, the actual total combined employees working at the premises may exceed the 60% capacity. Hence, it is advisable to rotate your employees' working days in the firm's premises instead of having shifts.

13. Can my employees work overtime or during the weekend?

Under the NRP, employees should work in accordance with the firm's normal operating hours and operating days.

14. Can my employees cross state/district for work purpose?

Yes, they can cross district or state for work purpose. Please ensure your employee is provided with MITI's approval letter, employee's pass or employer's approval letter and the client's approval letter (where applicable).

15. Can my firm develop and implement its own SOPs?

Yes, your firm can use the SOPs for Professional Accountancy Firms as a baseline to develop more stringent SOPs, provided that it does not contradict with the SOPs for Professional Accountancy Firms. Improvement of SOPs appropriate to your firm is allowed.

16. Who should I contact for enquiry on SOPs?

Please contact MIA's Small and Medium Practices Department by email at smp@mia.org.my.

17. How do I report any non-compliance with the SOPs?

You can report non-compliance of SOPs to covid19aduan@miti.gov.my.

PART C: DAILY REPORTING FORM

1. Why do we have to complete the daily reporting form?

This is mandatory requirement set by the Ministry of Finance for the approval authority, i.e. MIA, to submit a report on the number of firms operating physically and the total employees working physically on a daily basis. The purpose of the data is to monitor the operation of economic activities to facilitate future policy decision making.

2. Where can I fill up the daily reporting form?

Please click [HERE](#) for the link to the daily reporting form. The link is also accessible through [MIA COVID-19's webpage](#).

3. Do I have to fill up the daily reporting form if my firm is not physically operating on a specific day?

You do not have to submit the information on the day that your firm decides not to operate physically.

4. How to fill up the daily reporting form if my firm's HQ and branches are operating under different phases?

Only the firm's HQ is required to fill up the information required through the online daily reporting form.

HQ or branch	NRP Phase	No. of employee*	Capacity	No. of employee allowed	No. of employee actually working physically
HQ	Phase 1	11	60%	7	5
Branch 1	Phase 2	4	80%	3	2
Branch 2	Phase 1	5	60%	3	2
TOTAL		20		13	9

* including sole proprietors/partners/directors and intern

The reporting should be as follows:

- i. Phase of NRP – Select Phase 1 (based on the location of HQ)
- ii. No. of employees working physically – The number of employees physically working should be recorded as 9 in total.

5. Several employees will be working at the clients' offices while the rest will be working at the firm's premises. How do we report this in the daily reporting form?

For daily reporting purposes, please provide the number of employees that are working either at the firm's premises and at the clients' offices. Please be mindful that the total number of employees should not be exceeding 60% capacity for a firm with location under Phase 1 and 80% for a firm with location under Phase 2. For firms with branches, please refer to Q4 above.



6. If I have obtained approval for my company which is a Sdn Bhd to operate, do I need to submit daily employee data to MIA?

If your business entity is approved to operate during NRP under MIA's approval, you must submit the daily employee data to MIA. Please indicate your company's registration number under the field for firm number.

7. Who should I contact for enquiry on daily reporting requirement?

Please contact MIA's Small and Medium Practices Department through email at smp@mia.org.my.