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Reopening the Profession

An accounting and finance professional's guide to safe work in a COVID-19 world

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Introduction

After nearly two months of social distancing, self quarantine and remote work, accounting and finance professionals are ready to get back to normal — or as close to normal as they can get in the Pandemic Age. But what does that look like?

The Maryland Association of CPAs has compiled the best state and federal recommendations available and curated them into a collection of best practices for organizations that want to reopen their businesses in a safe and socially responsible manner. This research and guidance was derived from the MACPA's service on Gov. Larry Hogan's Professional and Financial Services Recovery Advisory Group. MACPA CEO Tom Hood, CPA, and Ellin & Tucker Managing Director and CEO Ed Brake, CPA, were members of the 19-member advisory group under the leadership of the Maryland Department of Commerce and Commerce Secretary Kelly Schulz.

Please note: The guidance that follows comes not from the MACPA, but from business, health care, legislative, and regulatory experts with knowledge of the virus and how it may impact you, your employees, and your clients. This information is often updated daily from medical and regulatory authorities and this document should be used as a guide only. If you have questions about these recommendations, please contact their sources directly. All sources are attributed through either direct links or in the notes section at the end of this document.

Three tenets of returning to work

Regardless of when you reopen your office or the strategies you use to do so, the goals of every business should be to:

1. Protect the health and well-being of employees.

2. Maintain business resilience.

3. Support broader public health and community objectives.

We believe these are three critical factors that every business leader in the professional and financial services industry should take into consideration as they begin the arduous task of reopening their workplaces.

Please consider these three critical factors in every decision you make.

Phases of reopening

Maryland Gov. Larry Hogan has released a "[Roadmap to Recovery](#)" that offers a blueprint for how Maryland will get back to business once the initial wave of coronavirus cases subsides.

That roadmap rests on four "building blocks" that must be firmly in place before Hogan will consider lifting restrictions. They are:

1. Expanded testing capacity, which Hogan says is on track.

2. Increased hospital surge capacity, which is ahead of schedule.

3. Ramping up the supply of personal protective equipment, which is on track.

4. A robust contact tracing operation, which also is considered on track.

Once he is confident those building blocks are in place, Hogan says the state's economy will reopen in three stages. We're quoting from the governor's press release announcing the roadmap.

STAGE ONE

This stage calls for lifting the stay-at-home order, and involves business, community, religious, and quality of life improvements. Examples of changes that could be implemented in this stage include the following:

- Reopening of small shops and certain small businesses

- Curbside pickup and drop-off for businesses

- Elective medical and dental procedures at ambulatory, outpatient, and medical offices

- Limited attendance for outdoor religious gatherings

- Recreational boating, fishing, golf, tennis, hiking, and hunting

- Reopening of car washes

- Limited outdoor gym and fitness classes

- Outdoor work with appropriate distancing measures

- Some personal services

STAGE TWO

This stage will likely be a longer stage of the initial recovery, but will also be the stage when a large number of businesses and activities come back online. Any businesses that reopen during this period would need to comply with strict physical distancing and appropriate safety protocols. Examples of changes that could be implemented in this stage include the following:

- Raising the cap on social gatherings
- Indoor gyms and fitness classes
- Childcare centers
- Normal transit schedules
- Indoor religious gatherings
- Reopening of restaurants and bars with restrictions
- Elective and outpatient procedures at hospitals

STAGE THREE

This stage will involve instituting higher-risk activities, but there is no realistic timeline yet for achieving this level. Examples of changes that could be implemented in this stage include the following:

- Larger social gatherings
- Reopening of high-capacity bars and restaurants
- Lessened restrictions on visits to nursing homes and hospitals
- Reopening of entertainment venues
- Larger religious gatherings

Best advice in all situations

The top concern for most businesses is how to safely allow employees to work in physically close environments in ways that are safe both for them and the community at large.

This advice comes from the Johns Hopkins Bloomberg School of Public Health, which published a paper recently titled "Public Health Principles for a Phased Reopening During COVID-19." Using what it calls a "modified hierarchy of controls," here's what Johns Hopkins recommends, in order of effectiveness:

1. **Physical distancing:** Whenever possible, people should work or access the business from home. This should include restructuring responsibilities to minimize the numbers of workers that need to be physically present.

2. **Engineering controls:** Create physical barriers between people. This includes plexiglass barriers between offices that are less than 6 feet apart.

3. **Administrative controls:** Redistribute responsibilities to reduce contact between individuals, using technology to facilitate communication. Consider dividing the office into teams with rotating access to workspaces. Encourage use of technology for in-office meetings and limiting access to conference rooms, dining and work break rooms.

4. **Personal protective equipment:** When people must be physically close, have them wear non-medical cloth masks.

In all instances, business leaders should be committed to "supporting and enabling employees to remain at home if they are unwell or have been in close contact with someone who is sick," the Johns Hopkins report states.

Read the complete Maryland Strong Roadmap to Recovery.

Seven critical recommendations

Business leaders have settled on seven critical recommendations that all organizations should follow as they reopen their workplaces.

1. **Maintain physical distancing** within the workplace by implementing business practices, managing foot traffic within workplaces, and reconfiguring office interiors. Wherever possible, employees should work or access the business from home to minimize the numbers of workers that need to be physically present.

2. **Require face coverings** in public spaces of multi-tenant buildings, which would include the main lobby and hallways, elevators and elevator lobbies, and restrooms accessible to all tenants and any meeting space available to multiple tenants. Businesses may choose, as their discretion, to extend such requirements to common spaces accessed by multiple employees, but not by the public in general, such as meeting rooms, hallways and kitchens.

3. **Minimize the need to touch things** as much as possible. When unable to provide touchless functionality, maintain operational procedures for frequent cleaning.

4. **Require 14-day self-quarantine** for any employees with COVID-19 symptoms or a positive COVID-19 test, or anyone who has had prolonged recent exposure to someone with COVID-19 symptoms or a positive COVID-19 test.

5. **Provide appropriate signage** or other communication methods to inform all persons using the facility regarding Nos. 1-4 above.

6. **Provide sufficient cleaning supplies** and handwashing facilities.

7. **Regarding work travel:** Employers and employees should check the "Traveler's Health Notices" from the Centers for Disease Control and Prevention for the latest guidance and recommendations for each country that they may be visiting.

Read the complete Maryland Strong Roadmap to Recovery.

Preparing the workplace / workforce for reopening

According to the [Johns Hopkins Bloomberg School of Public Health](#), communication to employees during reopening should ensure "that individuals know what actions they should take to protect themselves from COVID-19 and what should reasonably be expected from businesses and other community members. This requires a good understanding of their risks and the mitigation measures being put in place by businesses."

Think of this as "reboarding" your team. It is critical to set expectations about how work will resume and the commitment everyone must have to the safety and well-being of the workforce.

We recommend these eight considerations for your back-to-work plan:

1. Communication to employees
2. Re-establishing connections and relationships
3. Phased return of employees
4. Preparing the workplace for physical distancing
5. PPE determination / allocation
6. Travel policy and considerations
7. PTO considerations
8. Policy for handling employee COVID-19 cases, including internal testing and contact tracking/tracing

The following recommendations come from an article from the Centers for Disease Control and Prevention titled "[Prepare your Small Business and Employees for the Effects of COVID-19](#)."

1. **Identify a workplace coordinator** who will be responsible for COVID-19 issues and their impact at the workplace.

2. **Actively encourage sick employees to stay home.**

   • Employees who have [symptoms](#) (i.e. fever, cough, or shortness of breath) should notify their supervisor and stay home.

   • Sick employees should follow the [CDC-recommended steps](#). Employees should not return to work until the criteria to discontinue home isolation are met, in consultation with health care providers and state and local health departments.

- Employees who are well but who have a sick family member at home with COVID-19 should notify their supervisor and follow [CDC recommended precautions](#).

3. **Examine policies for leave, telework, and employee compensation.**

   - Leave policies should be flexible and non-punitive, and allow sick employees to stay home and away from co-workers.
   Leave policies should also account for employees who need to stay home with their children if there are school or childcare closures, or to care for sick family members.

   - When possible, use flexible worksites (e.g., telework) and flexible work hours (e.g., staggered shifts) to help establish policies and practices for social distancing (maintaining distance of approximately 6 feet or 2 meters) between employees and others, especially if social distancing is recommended by state and local health authorities. Review your leave policies with all employees and provide information about available employee assistance services. Share information on steps they can take to protect themselves at work and at home, and any available.

4. **Identify essential employees and business functions, and other critical inputs** such as raw materials, suppliers, subcontractor services/products, and logistics required to maintain business operations. Explore ways you can continue business operations if there are disruptions.

5. **Prepare business continuity plans** for significant absenteeism, supply chain disruptions, or changes in the way you need to conduct business.

6. **Establish an emergency communications plan.** Identify key contacts (with back-ups), a chain of communications (including suppliers and customers), and processes for tracking and communicating about business and employee status.

7. **Share your response plans with employees** and clearly communicate expectations. It is important to let employees know plans and expectations if COVID-19 occurs in communities where you have a workplace.

Liability

Of particular interest to many businesses are the liability issues that must be addressed while reopening an office during a pandemic. Maryland's Professional and Financial Services Recovery Advisory Group offers these considerations:

- **Businesses should consult** their legal and risk advisors regarding their operational practices.

- **Equal Employment Opportunity Commission / discrimination:** Education and awareness of these topics should be communicated within businesses as appropriate to the business.

- **Race / national origin discrimination:** Remind employees of your non-discrimination policy and underscore that such discrimination, as well as harassment, will not be tolerated.

- **Age discrimination:** The CDC has identified that increased age can be a significant factor in the impact of contraction of COVID-19. Accordingly, employers may be more reluctant to hire workers in the protected age group (40 years and older). Employers may also be more likely to send older workers home, while younger workers are allowed to come to work. Such practices would likely be considered unlawful discrimination.

Note: The MACPA has requested Congress and the Trump Administration to consider limiting liability for employers and businesses that adhere to the latest federal and state guidelines to protect them from frivolous lawsuits.

The profession's best practices

The MACPA reached out to the managing partners of Maryland CPA firms and our strategic partners for help and resources, and a number of prominent organizations in the accounting and finance world have offered guidance on how best to reopen offices in phases approaches.

1. RETURN TO WORK IN THE NEW NORMAL

This article from BDO outlines what organizations should be thinking about in a number of different areas. It includes our current state, a partial state of reopening, a full reopening, and an   episode in which we are monitoring current realities and preparing for future crises.

The article delves into a number of different areas, including:

1. Daily work schedule

2. Use of coffee stations, break rooms, and common areas

3. Cleaning materials and personal protective equipment

4. Office cleaning

5. Protocol for colleagues who become ill at work

6. Social distancing protocols

7. Returning to work after home isolation

8. Visitor self-screening

9. Employee training

10. Colleague pre-return to work training

11. Fieldwork and travel

Read BDO's article in its entirety.

2. STATE AND LOCAL COVID-19 POLICY DASHBOARD

Here's how states and localities are reacting to the latest COVID-19 developments. This is useful for multi-state employers and travel considerations in the United States as states begin reopening post-pandemic. Pay attention to the tabs at the top of the document. Courtesy of MultiState.

3. RETURNING TO THE WORKPLACE: POST-PANDEMIC CONSIDERATIONS

This article from Withum is a compilation "based on recent conversations with fellow human resources colleagues in our profession." There are some great questions to consider, including employee pre-surveys before coming back to work post-pandemic.

It includes five major areas of the business to consider before returning to work:

1. Communication
2. Prevention
3. Social distancing
4. Empathy
5. Health procedures

Read Withum's article in its entirety.

4. WHAT WILL REOPENING OF STATE ECONOMIES LOOK LIKE?

Once a state decides its public health crisis has abated sufficiently to begin easing restrictions, the reopening process in each state will likely resemble a reversal of the initial order of shutdowns we witnessed on a rapid basis in mid-March. This paper from MultiState and Avalara offers guidance in a number of areas, including:

1. When to reopen?
2. How will reopening actually work?
3. If we open, will they come?
4. Policy trackers
5. And more …

Read the Multistate whitepaper in its entirety.

Official guidance from the experts

The sources of the information we have presented in this document are as follows. Please visit these sources directly for more information. We suggest you consider a hierarchy of these sources from the most authoritative federal and state sources to the more general guidance and best practices and document those you are using in your own workplace situations along with the dates where possible.

- Guidelines for Opening Up America Again (from the White House)

- Maryland Strong: Roadmap for Recovery
  (from the Maryland Governor's Office)

  - National Coronavirus Response: A Roadmap to Reopening
    (from the American Enterprise Institute)

  - Public Health Principles for a Phased Reopening During COVID-19:
    Guidance for Governors (from the Johns Hopkins Bloomberg School of Public Health)

  - Roadmap to Recovery: A Public Health Guide for Governors
    (from the National Governors Association, chaired by Gov. Hogan)

- Guidance for Businesses and Employers (from the CDC)

- Guidance on Preparing Workplaces for COVID-19 (from OSHA)

- Guidance for Businesses to Plan and Respond to COVID-19
  (from the CDC)

- Travel Health Notices (from the CDC)

- Frequently Asked Questions: Types of Discrimination (from the CDC)

- Families First Response Act: Employer Paid Leave Requirements
  (from the DOL)

- COVID-19 Resources for Businesses (from Maryland.gov)

- What Will 'Reopening' of State Economies Look Like?
  (from MultiState and Avalara)

- COVID-19 State / Local Policy Dashboard (from MultiState and Avalara)

- Return to Work in the New Normal (from BDO)

- Returning to the Workplace: Post-Pandemic Considerations (from Withum)