

IN FIRM View on Minimizing the Impact of a Pandemic
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Most firms have developed a disaster recovery response to effectively deal with a lost file, a crashed server or other production equipment malfunctions, and some even to deal with the loss of the entire office due to a fire or other natural disaster, but very few have considered the possible impacts of a massive influenza (flu) outbreak that severely reduces the ability of firm personnel to work. While seasonal flu traditionally hits firms during the peak production times of the year, the viruses normally target those that are very young, very old, or highly susceptible to sickness, so CPA firms are usually minimally impacted. However, occasionally newer and stronger strains of the flu emerge and impact significantly more people as they do not have a natural resistance to this new strain and the pharmaceutical companies have not had time to develop a vaccine to boost the body's natural immune system against this flue. When the flu is serious enough to spread worldwide and impact a high percentage of the population, this outbreak is known as a pandemic.

The most significant pandemics of the last century occurred in 1918, 1957, and 1968, and scientists predict that we are well overdue for another outbreak. Imagine how your firm would function if one fifth or more of the workforce had to stay home either because they were sick or were caring for loved ones that were ill. Imagine the impacts on public services such as transportation, schools, utilities and the simple delivery of products to grocery stores and gas stations if there were a significant reduction in the work force, particularly if it was suggested by city governments that people stay home and avoid public places. To minimize the impact of such an event, it is recommended that firms include preparations for a pandemic within their business continuation plans and that firms "pre-package" information so that they are ready to respond if the situation arises.

It has been said that prevention is the first and best defense, so firms should consider educating personnel annually before the flu season on good health habits to bolster immune systems and ways to minimize the spread of any virus. The American Red Cross has a series of documents outlining not only how to prepare for a pandemic, but also practical advice on hygiene within the work environment. Firms should also educate personnel on best practices on recognizing symptoms, advice on what to do to care for someone that is sick, and how to protect yourself from everyday exposure. The Red Cross' document "Home Care for Pandemic Flu" is a downloadable PDF that firms can place on their intranet and use to educate personnel. The Red Cross also has a Family Preparedness Fact Sheet that discusses the possible impacts of a pandemic or other disaster which firms can provide employees during an annual training session.

The next level of preparation that firms should evaluate is the use of remote access technologies to allow personnel to work from outside the office in the event they must stay home. While smaller firms can utilize tools such as XP Remote or GoToMyPC, larger firms will opt for Windows Terminal Server and Citrix to allow people to work without worrying about being exposed to someone that may be contagious. Firms with document management and tax workflow systems where client documents are scanned at

the front end will be least impacted as the data can be moved and managed regardless of where the preparer or reviewer is housed. Also, to allow clients to deliver source documents to the firm without physical delivery, it is suggested that firms educate their clients now on the use of client portals, digital fax solutions, and documents attached to emails. For firms, with multiple offices, the use of video and telephone conferencing will minimize physical meetings where a virus can be passed on. As with all technologies, it is important to make sure that these solutions are properly (and securely) implemented and personnel trained effectively, so that there is a natural transition to working remotely. From the above recommendations, it is obvious to see that the more firms transition to a digital environment, that the more protected they will be for any type of disaster.

In the event that a serious pandemic does occur, people could be asked to stay home to minimize the spread of the virus which may be well beyond any earned personal time off. Others may work on a flex time schedule depending on when clients can provide information. In these situations, it is important that the firm's human resources personnel have already determined firm policies on working part time, for handling payroll, and thoroughly understand benefits such as health care, Family Medical Leave Act, and disability and life insurance. If there is a system wide slow down in business, firms may have to draw upon credit lines to cover ongoing operating expenses, so an adequate amount of financial coverage should be discussed amongst owners

In addition to the Red Cross, OSHA and the World Health Organization have resources on their websites including checklists, status of flu outbreaks, and even materials such as reminder placards to post within the office so firms don't have to begin from scratch. There is also an excellent checklist at PandemicFlu.org that not only discusses the impact on the firm, personnel, and customers, but also what resources should be allocated, policies to be established, and how to communicate with your personnel and your community during an outbreak. By planning properly now, firms can minimize the concerns of personnel and their families, as well as implement the right resources to ensure that the firm makes it through virtually any situation.

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