### Reopening With Confidence: A Resource for Business Leaders

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# Table of Contents

A Message from Scott Wiley	2
Responsible Restart Ohio	3
Returning to the Workplace	4
Working Remotely	5
Facial Coverings	6
Sanitation	7
What to Do If Someone Is Sick at Work	8 - 9
What to Do If Your Employer Isn't Adhering to COVID-19 Guidelines	10 - 11

# A Message from Scott Wiley



Ohio has been the beneficiary of Governor DeWine and Dr. Amy Acton's nationally-recognized leadership throughout the COVID-19 pandemic. And the DeWine administration has relied heavily on OSCPA and the trusted advice of its CPA members. Our collective input and guidance have shaped Governor DeWine's efforts in providing economic and regulatory relief and a thoughtful approach to restarting the engine that drives Ohio business.

CPAs have a strong core competency in risk management and risk reduction, in addition to a comprehension of economic forces. Putting those skills to the test with consideration of the human factor as we return to the workplace is the challenge of our present time.

As we begin to return our workforce to the workplace in a responsible way, we all must do what we can to ensure the health and safety of our great asset: our people. To

help facilitate that, we are presenting this resource to help guide your efforts. The purpose of this resource is to help inform your discussions and decisions. It is not legal counsel. Please contact your own counsel for legal considerations you wish to review.

Please let me know if the OSCPA team can be can be of assistance to you as you think through the issues related to re-opening our state and your workplace. Let's remember we are all in this together.

I look forward to seeing you again soon,

President & CEO, The Ohio Society of CPAs

#### **CONNECT WITH US**

Keep the conversation going by joining us <u>online</u> where we share the latest information and resources to help you keep your business and employees safe and healthy.

NOTE: OSCPA has compiled this information to best serve your staff, clients and business when dealing with COVID-19 and is a selection of guidance from business, health care, legislative, and regulatory experts. Depending on the nature of additional questions you might have, the links in this document can offer more information.

### Responsible Restart Ohio

Responsible <u>Restart Ohio</u> is about protecting the health of employees, customers and their families; supporting community efforts to control the spread of the virus; and, leading in responsibly getting Ohio back to work.

### **5 PROTOCOLS FOR ALL BUSINESSES**



Require face coverings for employees and recommend them for clients/customers

Conduct daily health assessments by employers and employees (self- evaluation) and recommend them for clients/customers.

Maintain good hygiene at all times – hand washing, sanitizing and social distancing.



Clean and sanitize workplaces throughout workday and at the close of business or between shifts.



Limit capacity to meet social distancing guidelines.

- Establish maximum capacity at 50% of fire code.
- Use appointment setting where possible to limit congestion.

### SECTOR-SPECIFIC OPERATING REQUIREMENTS

In consultation with industry advisory groups and public health officials, Governor DeWine has announced a gradual reopening of the economy with <u>specific guidance</u> for operating sectors as each is allowed to reopen.

SOURCE: https://coronavirus.ohio.gov/wps/portal/gov/covid-19/home

Returning to the Workplace

As your organization contemplates returning to the office, give careful consideration to the precautionary measures you need to implement to protect yourself, your customers, your clients and your staff. Review these guidelines as you re-open your workplace:

### IN THE OFFICE

- Think about implementing staggered shifts to maintain physical distancing.
- Consider scheduling employees who sit next to each other to come to the office on opposite days.
- Alternatively, you could eliminate assigned seating to allow for nightly desk sanitation and more options for spreading out.



- Determine an approach to implementing some level of health assessment for employees before they get to work or upon arrival, such as checking temperatures or completing a symptom questionnaire.
- Provide employees with an outline of the rules you are implementing for their safety.
- Maintain candid communication with staff and remain open to their suggestions.

Returning to the Workplace

Even though Ohio is beginning to reopen, Governor DeWine has recommended extending working remotely if your staff can do so effectively.



#### **REMOTE WORK**

- Be cognizant of the potential lack of childcare and remain flexible with telecommuting and remote work policies for parents.
- Consider employee perceptions of safety in your phase-in schedule and physical work configuration.
- Recognize that employees may have an undisclosed health issue or concern; keep communication lines open and remain open to some employees' need to continue working remotely.

#### <u>Facial Coverings</u>

Guidelines on wearing facial coverings and facial coverings best practices have been evolving since the onset of COVID-19. The latest update from the Ohio Department of Health (ODH) requires all employers and employees to wear a facial covering in the workplace.

If an employee is working alone in an enclosed workspace or if there is a practical reason why a facial covering cannot be worn, the facial covering requirement may be lifted. If any of these exceptions apply, written justification must be provided upon request.

Employers should provide facial covering training, as incorrect use is ineffective. Because there are a variety of options, you may want to consider supplying facial coverings to your employees.

Employers should practice routine cleaning of frequently touched surfaces (for example: tables, doorknobs, light switches, handles, desks, toilets, faucets, sinks, refrigerators and electronics with household cleaners and EPAregistered disinfectants that are appropriate for the surface, following label instructions.) Labels contain instructions for safe and effective use of the cleaning product including precautions you should take when applying the product, such as wearing gloves and making sure you have good ventilation during use of the product.

https://coronavirus.ohio.gov/wps/portal/gov/covid-19/resources/generalresources/cloth-masks-or-face-coverings-in-the-workplace



#### ODH FACIAL COVERING BEST PRACTICES:

- Fits snugly but comfortably and allows for unrestricted breathing.
- Wearing it horizontally, covering nose, mouth, and chin at all times, and securing behind the head with ties or ear loops.
- Washing your hands before putting the face covering on and immediately after removing it.
- Not touching your eyes, nose or mouth when taking it off.
- Routinely laundering and drying the covering, and do not wear when wet.

### EXCEPTIONS FOR WEARING A FACIAL COVERING:

- Advised due to health reasons
- Against documented industry best practices
- Prohibited for a specific position by law or regulation
- Violation of a company's safety policy

SOURCES: https://www.cdc.gov/coronavirus/2019-ncov/prevent-gettingsick/cleaning-disinfection.html https://www.cdc.gov/handwashing/when-how-handwashing.html

#### <u>Sanitation</u>

### HAND HYGIENE & OTHER PREVENTIVE MEASURES

Employees should clean hands often by washing hands with soap and water for 20 seconds, including immediately after removing gloves. If soap and water are not available and hands are not visibly dirty, an alcohol-based hand sanitizer that contains at least 60% alcohol may be used.

Household members should follow normal preventive actions while at home including recommended hand hygiene and avoiding touching eyes, nose or mouth with unwashed hands.



#### ADDITIONAL KEY TIMES TO CLEAN HANDS INCLUDE:

- After blowing one's nose, coughing or sneezing.
- After using the restroom.
- Before eating or preparing food.
- After contact with animals or pets.
- Before and after providing routine care for another person who needs assistance (e.g. a child).

Printable posters available that businesses can display to stay safe: https://coronavirus.ohio.gov/wps/portal/gov/covid-19/responsible-restart-ohio/Posters-and-Signs/

SOURCES: https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/cleaning-disinfection.html https://www.cdc.gov/handwashing/when-how-handwashing.html

What to Do If Someone Is Sick at Work

According to an October 2019 Robert Half study, up to 90% of American workers go to work sick. But now that COVID-19 has spread throughout the globe, this isn't a risk anyone can afford to take.



Employers should require sick employees to stay home. However, if you find yourself in the situation where a staff member has come into work sick, it's crucial that the person is sent home and is prevented from returning until they have fully recovered.

According to the CDC, if an employee arrives at work sick, they must be separated from the rest of the staff and sent home immediately. If an employee is confirmed to have COVID-19, the employer should alert all other employees of their exposure, but make sure to maintain confidentiality when doing so.

#### MAINTAIN HEALTHY BUSINESS OPERATIONS BY:

- Offering sick leave to all employees.
- Permitting employees to stay home to care for a sick family member or take care of children due to school and childcare closures.
- Reviewing human resource policies to ensure practices are consistent with public health recommendations and existing state and federal workplace laws.

#### THE OHIO DEPARTMENT OF HEALTH GUIDELINES WHEN A COVID-19 INFECTION IS IDENTIFIED:

- Immediately report employee or customer infections to the local health department.
- Work with local health department to identify potentially exposed individuals to help facilitate appropriate communication/ contact tracing.
- Shut down shop/floor for deep sanitation if possible.
- Professionally clean and sanitize site/ location.
- Reopen in consultation with the local health department.

SOURCE: https://coronavirus.ohio.gov/wps/portal/gov/covid-19/checklists/english-checklists/Businesses-Employers-COVID-19-Checklist

### What to Do If Someone Is Sick at Work

According to the Ohio Department of Health (ODH), employees should not return to work until they are at least 72 hours free of symptoms and a fever and until seven full days have passed since the symptoms started.

The CDC also recommends that employees alert their supervisor right away if they or anyone in their home has been infected with the virus.

"Do not require a healthcare provider's note to validate the illness or return to work," writes the Ohio Department of Health. "Healthcare provider offices and medical facilities may be extremely busy and not able to provide such documentation in a timely way."



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- THE OHIO DEPARTMENT OF HEALTH

Also, OSCPA recommends you have staff comply with all recommendations from both the U.S. Centers for Disease Control and Prevention and the Ohio Department of Health regarding social distancing.

SOURCE: https://coronavirus.ohio.gov/wps/portal/gov/covid-19/resources/general-resources/Screening-Employees-for-COVID-19

#### What to Do If Your Employer Isn't Adhering to COVID-19 Guidelines

### There is no one-size-fits all approach for how employers should return to work during the coronavirus pandemic, but there are best-practice guidelines Governor DeWine and other reputable organizations have issued.

If your employer isn't following basic guidelines such as ensuring physical distancing, encouraging usage of facial coverings, or cleaning high-touch areas/items after use, here are some suggestions for how to handle your concerns:

#### TALK WITH LEADERSHIP

Depending on how the leaders in your organization have responded to COVID-19 so far, speak with them privately to further understand the thought process for these decisions. Try to understand their perspective of the situation, because maybe they aren't communicating as clearly as they could be or are struggling to decide what's right for the business when it comes to precautions. It's better to discuss a new plan to ensure the safety of the staff now as reopening is beginning instead of scrambling later on to fix mistakes that could have easily been avoided.

#### **USE EXAMPLES OF WHAT OTHER COMPANIES HAVE DONE**

There are encouraging examples of companies such as Facebook, Google, Microsoft and more that are demonstrating physical distancing and ways to work while keeping their staff safe. Look into what other organizations of are doing to see if it would be possible to implement some of their processes at your business.

SOURCE: https://odh.ohio.gov/wps/portal/gov/odh/covid-19/novel\_coronavirus

### What to Do If Your Employer Isn't Adhering to COVID-19 Guidelines

### **REMIND THEM THAT PEOPLE ARE THE TOP PRIORITY**

An organization is nothing without its staff, and those individuals deserve to feel safe and secure in their work area. Some people might be higher-risk than others but feel uncomfortable voicing their medical history with the office. Without clear guidelines for the office, the physical and mental well-being of the people is at risk.

