KPMG has been thinking about the Covid-19 crisis in four phases and that is informing our approach and we, therefore, suggest you think the same.

- **Reaction** – we had to close quickly – transition to remote working and implements our business continuity plans
- **Resilience** – we have been running our business remotely, sustaining client delivery and ensuring the continuation of our operations
- **Recovery** – the slow journey back to working in offices, attending face to face meetings, potentially travelling etc.
- **New Reality** – what will our office set up look like in new world and what should we planning for now?

What we are therefore focused on here is the recovery phase. But to ensure that when we start to make decisions around long term policies (e.g. working from home, workstation setup, etc), we have an eye on the New Reality that emerges once a vaccine or treatment is found.

**This document contains a number of considerations and is intended for reference. National government, HSC, WHO and other public health body advice should always be considered first.**
Guiding Principles

— The health, safety & wellbeing of employees is the top priority.

— Your plan should be prepared in consultation with your Human Resources or People team, including representatives from Health & Safety, Legal, and Quality and Risk Management. You may also want to consider engaging a local medical professional or expert in the prevention of communicable disease transmission in the workplace to review the rationale of your plan in light of the threat posed by Covid-19.

Assumptions

— The Covid-19 threat will remain in the environment and represent a significant health threat until a vaccine and/or effective treatments are broadly available.

— We expect the Government (including health authorities) to establish risk levels and provide guidance regarding their requirements and approach to the easing or lifting of restrictions.

— At a minimum, organisations must build their “return” plans to ensure strict adherence with all government requirements and guidance.

Government Actions

We expect the Government to establish risk levels so that businesses (as well as the public) can understand the current state of the Covid-19 threat.

We expect governmental guidelines to include when and where to lift restrictions based on the assessed threat level at the time as well as information and guidance on how to ensure the safety and wellbeing of its citizens.
Do I need to return my workforce to the office?

While there is still a risk to the population from Covid-19 it is important to understand if a return to the office will put the workforce at increased risk of infection.

Organisations must be clear on what they want to achieve by allowing groups of people to return back to the office in the near term and have completed an assessment of business benefits versus risk.

Organisations may wish to consider a staggered return to work. Before executing plans there are a number of considerations that should be addressed. Those functions that are critical to office operations, those whose roles cannot be fully performed outside the office, or those with specific needs linked to working in an office environment returning first:

- Office operations teams / shadow teams
- Risk to mental health of home working
- Unsuitable work space at home
- Access to a specific workstations setup
- Impact of home working on employees ability to learn on the job
- Additional equipment required to be able to fulfil their role
- Roles that cannot operate effectively working remotely
- Roles that cannot be performed in full or part outside the office
- Poor internet connectivity
- Employee dependence on public transport to get to an office location

If consistent with health authority guidance, consider giving priority access to people who have developed Covid-19 antibodies.
Returning to the office

If the organisation determines that a return to work is beneficial for all employees or specific groups within the workforce it is advised to engage early with building management, brokers and insurers to confirm appropriate risk management mitigations/considerations are in place.

Organisations have a duty to first and foremost protect the health and wellbeing of their people, as well as clients and other visitors to their offices. To ensure that an orderly, efficient process is in place and ready for implementation it is encouraged to start forming return to work plans in advance of indications that the Government may begin easing or lifting restrictions.

Although Covid-19 is a global pandemic, it is unlikely that one global ‘panacea’ approach to the easing of lockdowns will materialise. The scope of the plan, and the actions required, will differ according to applicable law. It is therefore important that each organisation is familiar with the applicable laws, regulations and policies that apply to the health and safety of their people, including visitors to their premises, and the unique threat posed by Covid-19, before implementing measures that attempt to mitigate the risk of people being infected with Covid-19, and contribute to providing a safe and healthy environment in the office.
A return to the office should be gradual and is advised to occur in phases, allowing organisations to test, evaluate and adjust mitigation processes and protocols prior to reopening offices to larger numbers of returning personnel and visitors. For example, organisations may want to consider a first phase return to include personnel whose functions are critical to office operations or those whose functions cannot be fully performed outside the office. A gradual, phased approach also gives those personnel who have concerns about returning to the office additional time to begin to make the necessary emotional readjustments. Should the Government quickly re-implement restrictions due to a resurgence in the threat (e.g. new community outbreak), the gradual phased approach will allow for the rapid implementation of an appropriate response.

Organisations should include in their plans protocols to manage those personnel who may be in a high risk category for exposure to Covid-19. Referring to respective governmental health authorities as well as those resources noted below to understand high risk criteria as there are varying definitions. There may be potential discrimination risks as a result of the direct or indirect disclosure of this information by personnel to you. Assessing the impact of working remotely on younger members of the workforce who typically have limited ‘home office’ infrastructure. Considerations related to office location should be made. Organisations may wish to postpone the return of those employees commuting on public transport whose functions can be fully performed outside the office.
Four Key Mitigation Measures

The following are four key mitigation measures that organisations should consider implementing once they have determined that a return to the office is necessary for all or party of your workforce.

These are based on guidance from international government and private health authorities, including the World Health Organisation (WHO), US Centers for Disease Control and Prevention (CDC), EU Center for Disease Control (ECDC), and International SOS (ISOS), the firm’s private global medical, security support provider - as well as the HSC and the Department of Health.

The information these organisations provide is based on what is currently known about Covid-19. Governments may issue guidance that differs from that included herein, and organisations may be required to implement those in addition to or instead of these four key measures.

1. Access Controls (Screening) for Personnel, Visitors and Vendors
2. Physical Distancing (also known as social distancing)
3. Personal Protective Equipment (PPE)
4. Office Cleaning and Hygiene
Four Key Mitigation Measures

1. Access Controls (Screening) for Personnel, Visitors and Vendors

The objective is to exclude people from the workplace who may have Covid-19 and cause it to spread to other people. Organisations should consider implementing measures to ensure that personnel, visitors and vendors (e.g., catering and cleaning staff) do not enter the office if they are ill or feeling ill as this could indicate they have Covid-19.

2. Physical Distancing (also known as social distancing)

Consult with building management
If you lease your premises, you should consult with building management to determine what procedures they propose to implement when people return to the office.

Brief your people
You should consider briefing your people to stay at home if they are experiencing any signs of illness or if they are sharing a household or have been in contact with someone who has been ill with Covid-19 over the past 14 days.

3. Personal Protective Equipment (PPE)

Temperature Checks
Organisations should consider checking the temperature of those entering the office. Fever is one indicator of Covid-19 and anyone who has an elevated temperature should be sent home immediately pending further investigation by a medical professional. They should consider what, if any, documentation they may require people to produce before they are able to return to the office.

Self-Affirmation
Provided it is permitted by law, organisations should consider asking personnel and visitors to affirm that they are not experiencing symptoms of coronavirus (e.g., fever, cough, shortness of breath, loss of sense of smell or taste) verbally, in writing or through technology methods. This will remind people that they need to be vigilant about their own health, and provide personnel with confidence that protocols are in place to maintain heightened awareness. Organisations should consult with their Legal, Risk Management and/or Information Protection Group before implementing any such procedure.

4. Office Cleaning and Hygiene
Four Key Mitigation Measures

1. Access Controls (Screening) for Personnel, Visitors and Vendors

2. Physical Distancing (also known as social distancing)

3. Personal Protective Equipment (PPE)

4. Office Cleaning and Hygiene

Checklist

- Consult building and office management on returning to the office and agree a timeline.
- Work with the building management company and office management on entry procedures - Temperature checks; Infra-red gates or temperature guns; subject to local regulation and practice; to control spread but also a visible indicator of safety.
- Develop a visitor policy and process for your premises, where applicable gain an understanding of clients' visitor policies.
- Identify a declaration process for staff and visitors to complete prior to or on entering the building.
- Establish a database of all staff health, quarantine declaration status, location data and analytics (complying with local data privacy rules).
- Establish response team for confirmed cases.
- Dedicate and equip an isolation spaces in the office for people with symptoms in the office and implement evacuation arrangements.
- Review all policies, arrangements and communications at least weekly.
Four Key Mitigation Measures

1. Access Controls (Screening) for Personnel, Visitors and Vendors

2. Physical Distancing (also known as social distancing)

3. Personal Protective Equipment (PPE)

4. Office Cleaning and Hygiene

Personnel should remain a distance of 2 metres (6 feet) from others to lower the risk of contamination from an infected person. Organisations should consider the physical distance between personnel around the workstations and how its people move through their offices. This includes lobbies, lifts/elevators, workspaces, conference rooms, food service areas, collaboration spaces, staircases, reception areas and even hallways. Organisations should create limits on the number of people who can frequent a particular location at one time, to include face-to-face meetings, to facilitate this physical distancing measure.

Offices may need to close certain areas to reduce the risk of close contact. Organisations should consider ways to control the number of personnel who can come into the office. This may require having personnel work in the office on alternate days, creating shifts, staggering arrival and departure times, identifying those who can continue to work full-time on a remote basis, and other schemes to reduce the number of personnel in the office so that the firm can safely and easily enable those in the office to satisfy the 2-metre requirement.
Checklist

- Define ‘essential workers’ as those who cannot work remotely for business continuity purposes and identify those workers who need a specialised work station and should not be working from home for a prolonged period.
- Establish approach whereby only a percentage of personnel are present on premise at the same time (with the remaining staff working remotely). Split teams and units into A, B, C teams. Develop a schedule for them to alternate presence in the office. Develop hand-over protocols.
- Establish social distancing routines in the office, such as reduced presence in the office, staggered arrival, departure and lunch times, reduced lift usage, access to meeting areas etc.
- Reduce people flow – corridors, staircases, lift lobbies, receptions
- Ensure 2m distant seating and queuing spacing and set-up the office accordingly
- Develop meeting policy (e.g. no meetings with more than 4 attendees)
- Provide safe eating arrangements in the office
- Gatherings – prohibited
- Collaboration spaces, training centres, canteens/staff rooms – closed
- Review all policies, arrangements and communications at least weekly
Four Key Mitigation Measures

1. Access Controls (Screening) for Personnel, Visitors and Vendors

2. Physical Distancing (also known as social distancing)

3. Personal Protective Equipment (PPE)

4. Office Cleaning and Hygiene

Organisations should consider masks and other face coverings as required PPE for the initial phase of return to work planning. Health authorities have determined that some people may be infected with Covid-19, but may have no symptoms, and thus can unknowingly transmit the virus to others. Masks and face coverings may reduce the risk of cross-infection. Organisations should determine what types of masks and face coverings are acceptable in their location and engage procurement staff to establish supplies to support this requirement. In certain countries where there is a shortage of masks government advice may be that, to protect supplies to front-line health workers, the general public should not use medically-approved masks. In such circumstances, organisations may choose to follow whatever alternative government guidance is provided or recommend the use of home-made masks until such time as commercial masks are readily available.
Four Key Mitigation Measures

1. Access Controls (Screening) for Personnel, Visitors and Vendors

2. Physical Distancing (also known as social distancing)

3. Personal Protective Equipment (PPE)

4. Office Cleaning and Hygiene

Checklist

- Ensure thermometers and personal protective equipment are readily available and guidance on use is displayed in key locations
- Consider wearing masks at work mandatory
- Understand client policy for PPE
- Consider wearing masks during commute or at client locations
- If applicable procurement to identify satisfactory supply of masks for employees and visitors
- If applicable implement guidance for fitting and wearing masks for employees and visitors
- Review all policies, arrangements and communications at least weekly
Four Key Mitigation Measures

1. Access Controls (Screening) for Personnel, Visitors and Vendors
   - Organisations should consider conducting a “deep clean” of all office spaces prior to reopening the office. Once open, firms should increase the frequency of office cleaning with a focus on “high touch” areas to include lifts/elevators, door handles, tables, light switches, countertops, telephones, desks, keyboards, toilets, taps, sinks, etc. Ensure that appropriate additional measures are also taken to sanitise any office equipment or IT peripherals that are shared amongst personnel.

2. Physical Distancing (also known as social distancing)
   - Ensure that staff, contractors and visitors have access to places where they can wash their hands with soap and water.
   - Place ample supplies of hand sanitiser throughout the office.
   - Place cleaning wipes near equipment such as copiers, kitchen appliances, etc.
   - Place ample supplies of tissues through the office along with “no touch” trash/disposal receptacles.
   - Arrange for an external vendor to provide a deep cleansing should a case of an infected person in the workplace be identified.

3. Personal Protective Equipment (PPE)

4. Office Cleaning and Hygiene
Four Key Mitigation Measures

1. Access Controls (Screening) for Personnel, Visitors and Vendors
2. Physical Distancing (also known as social distancing)
3. Personal Protective Equipment (PPE)
4. Office Cleaning and Hygiene

Checklist

- Complete pre-entry deep clean
- Ensure that staff, contractors and visitors have access to places where they can wash their hands with soap and water and make these places visible
- Prepare a cleaning schedule for regular workplace disinfection, monitoring, checks and additional measures are also taken to sanitise any IT and office equipment
- Prepare a cleaning schedule for “high touch” areas to include lifts/elevators, door handles, tables, light switches, countertops, telephones, desks, keyboards, toilets, taps, sinks, etc.
- Ensure wipes are available for employees to clean IT equipment, phones and IT peripherals
- Ensure hand sanitisers are readily available
- Provide tissues and no-touch disposal receptacles
- Establish cleaning response team for confirmed cases
- Review all policies, arrangements and communications at least weekly
Other considerations

Business Travel
- Develop a travel policy to address Covid-19 related travel restrictions. Continually update the policy to coincide with evolving government guidance and risk assessments.
- Develop generic risk assessments to cover face to face internal and client meetings and site visits.
- Air and train travel can present elevated risk environments. Organisations should defer all travel in the initial return to office and client phase until there is clarity around travel risks and the situation stabilises.

Meetings, Events and Conferences
- Establish policy around meetings, conferences and events in view of continued need for social distancing. Government will play an important role in helping firms to shape this advice and develop effective protocols.
- Organisations should not schedule any external meetings or events in the first 2-4 weeks after people return to the office or host internal meetings with outside visiting personnel. To enable an assessment of initial mitigation steps.
- Once the initial mitigation steps have been assessed as adequate – and meetings and events begin to be held they should be limited in numbers and include implementation of the 2 metre (6 feet) physical distance protocol to reduce the risk of infection. It may help to limit the number of participants in face-to-face meetings, and to continue to prohibit external events and conferences until the coronavirus threat improves.

Technology
- Prepare the organisation - technically, organisationally, and mentally - for a continuation of large-scale remote working.
- Arrange for multiple collaboration tools if possible, so employees can choose the best for them and the work they are doing.
- Determine how to continue and maintain business essential office operations over the medium to long term.
- Deploy a suitable collaboration tool for client interaction.
- Implement/continue "always-carry-your-laptop" policy.
- Track VPN usage / office access / time sheet data to understand work patterns and compliance with relevant policies.

Infections Among Personnel
- Organisations should have plans in place to respond to and manage cases of personnel infection. Implement a response team that includes Office/Building management, HR, communications, Senior Leadership, risk and legal.

Communications
- Frequent communications are key throughout this time of uncertainty. Organisations should implement an ongoing effective communications strategy. Measures to consider:
  - Ensure multiple communication channels are available: email, telephone, video, text etc.
  - Weekly organisation-wide communications from leadership.
  - Weekly senior leadership calls.
  - Weekly senior leadership and staff meetings.
  - Poll employees periodically regarding their wellbeing and challenges in working remotely and address concerns.
  - Encourage employees to communicate with each other and find ways to interact virtually, also outside of business.
  - Prepare honest and factual communications in relation to cost savings measures affecting personnel and explain the context. Have reactive press statements ready.
  - Provide very specific personal health and safety instructions for all staff, including links to FAQ. Monitor FAQs regularly and update when required.
  - Have reactive press statements ready for all kinds of events, including personnel being infected.
New Reality

The impact of Covid-19 led to many workforces shifting to remote working. This shift drives an accelerated roll out and adoption of virtual collaboration tools that could have taken years otherwise.

Organisations recognise that they need to look closely at their digitalisation strategies and recognise how essential these are to maintaining a remote workforce, to remain competitive and serve their customers in this new reality.

Considerations for organisations:

• What will the “New Reality” look like once the risk of Covid-19 subsides.
• Will workers be keen to return to the office after they have embraced remote working?
• If productivity levels have not been impacted is the cost of real estate necessary for the organisation?
• What is the impact of time saved on the daily commute? Transport delays etc.
• What has been the impact on the workforce and overall business performance without global travel?
• Have meetings been as productive when held virtually?
• How can the impact to the organisation’s environmental and sustainability goals be sustained?
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