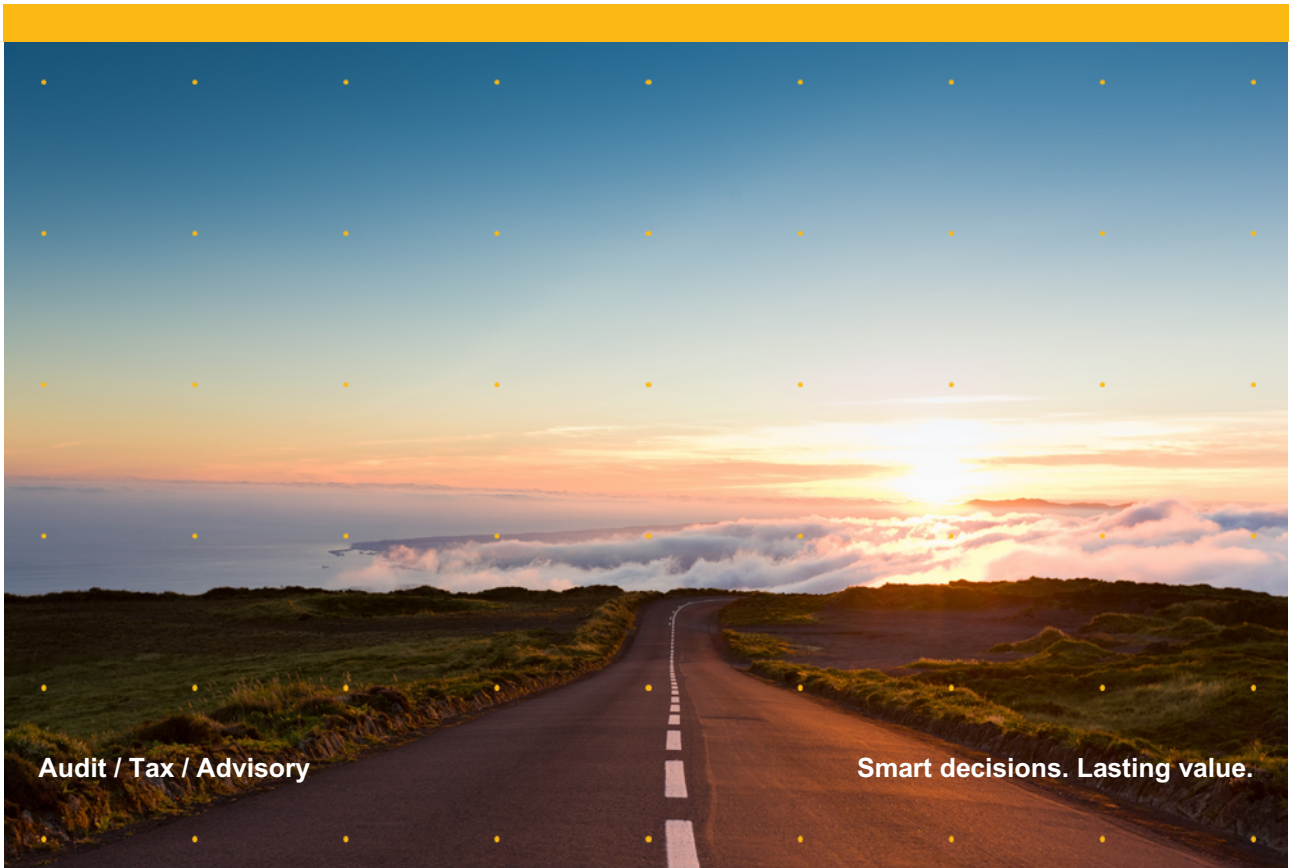




Business Continuity Plan COVID-19

March 23, 2020



Audit / Tax / Advisory

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Business Continuity Plan COVID-19 Bulletin 2

As uncertainty carries on, the need of having a Business Continuity Plan in place becomes more relevant.

At Crowe, we are committed to sharing with our clients and friends some practical guidelines that can help us to sort out this situation.

As such, we have prepared a recommended check-list so your organization can have a solid and robust Business Continuity Plan, in order to be better prepared when facing the COVID-19 uncertainty we are living in.

Planning Activities

The following checklist can be useful as part of your planning activities:

- Assign to a senior executive and a delegate the responsibility for planning and preparedness.
- Obtain information on COVID-19.
- Consult within the company, with workers and worker representatives.
- Consult with suppliers on measures they are taking and on potential disruptions to supply chains.
- Assess high level impact on your business and give appropriate priority to the planning process.
- Develop a business continuity plan.

- Establish levels of authority, actions and procedures in order to implement the plan.
- Test the plan.
- Share best practice with other businesses.
- Revisit plan periodically.

Business Issues to Address

The following checklist can be useful as part of your business issues identification and attention:

- Identify critical activities and the employees and inputs required to maintain them.
- Consider the possible impact of employee absences.
- Consider the possible impact of disruption to the supply of inputs from suppliers and third parties.
- Examine the likelihood impact of COVID-19 on your market and on your customers' requirements.
- Identify and agree on strategic actions.
- Understand the business need for face-to-face meetings should there be community transmission of COVID-19 with a risk of person to person spread. Consider the potential for remote working.

Business Issues to Address

- Establish leaders, actions and procedures in order to implement the plan.
- Consider the issues for business related to travel due to COVID-19.
- Consider the financial management implications due to COVID-19.
- Examine the extent to which others will be dependent on your business due to COVID19.
- Consider the circumstances under which you might decide to scale back or suspend operations due to COVID-19.

Measures to Underpin Continuity

The following checklist constitute some measures to give certainty to the going concern process:

- Nominate your key leaders.
- Cross-train and identify alternative sources of labor.
- Communicate with staff in an appropriate manner to the current state of COVID-19 phase as guided by appropriate health authorities.
- Prepare emergency communications plan.
- Plan for increased take-up of employee welfare services.
- Prepare policies on sick leave and disability due to COVID-19.

- Prepare policies on foreign travel during COVID19 event.
- Plan for the staff needs overseas.
- Make arrangements to assure supplies during the COVID-19.
- Consider the possibility of changes to your product, your service, or your interaction with customers, due to COVID-19, and plan for any changes you consider appropriate.
- Review insurance coverage.

Responding to Workplace Risks due to COVID-19

The following checklist can be helpful to responding to workplace risks:

- Prepare policies on hygienic behavior for employees and visitors to premises as guided by health authorities' recommendations. Adhere to respiratory etiquette and hand hygiene policies.
- Plan to provide for hand washing, hand hygiene, tissue disposal, among others.
- Plan for frequent and effective cleaning of the workplace.



Responding to Workplace Risks due to COVID-19

- Prepare policies to advise those who are infected, or are suspected to be infected with COVID-19.
- Plan measures to reduce face-to-face contact with customers / suppliers and between employees from different sites.
- Identify work organization measures that can be taken to reduce potential for employees who are in the workplace to infect each other.
- Prepare policies on flexible work locations (e.g. home office) and flexible working times.
- Provide IT infrastructure to support home office, digital connection and remote customer interaction

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We firmly believe that a solid Business Continuity Plan can help the organization to have a smooth contingency period from a health prevention and business continuity assurance perspective.

Feel free to contact us in case any questions come up.

Crowe Gossler Team

