

COVID-19 Preparedness Plan for CliftonLarsonAllen LLP

CliftonLarsonAllen LLP “CLA” is committed to providing a safe and healthy workplace for all our employees, **clients, visitors and vendors**. To ensure we have a safe and healthy workplace, **CLA** has developed the following COVID-19 Preparedness Plan in response to the COVID-19 pandemic. Managers and employees are all responsible for implementing this plan. Our goal is to mitigate the potential for transmission of COVID-19 in our workplaces and communities, and that requires full cooperation among our employees and management. Only through this cooperative effort can we establish and maintain the safety and health of all persons in our workplaces.

The COVID-19 Preparedness Plan is administered by **Rob Hennen**, who maintains the overall authority and responsibility for the plan. However, management and employees are equally responsible for supporting, implementing, complying with and providing recommendations to further improve all aspects of this COVID-19 Preparedness Plan. **CLA’s** managers and supervisors have our full support in enforcing the provisions of this plan.

Our employees are our most important assets. **CLA** is serious about safety and health and protecting our employees. Worker involvement is essential in developing and implementing a successful COVID-19 Preparedness Plan. **We have involved our employees in this process by communicating updates regularly, responding to email questions, providing work from home accommodations for most employees, and will plan to make adjustments as needed to our plan.**

CLA’s COVID-19 Preparedness Plan follows the industry guidance developed by the state of Minnesota, available at the Stay Safe Minnesota website (<https://staysafe.mn.gov>), which is based upon Centers for Disease Control and Prevention (CDC) and Minnesota Department of Health (MDH) guidelines for COVID-19, Minnesota Occupational Safety and Health Administration (MNOSHA) statutes, rules and standards, and Minnesota’s relevant and current executive orders. It addresses:

- ensuring sick workers stay home and prompt identification and isolation of sick persons;
- social distancing – workers must be at least six-feet apart;
- worker hygiene and source controls, including face coverings;
- workplace building and ventilation protocol;
- workplace cleaning and disinfection protocol;
- drop-off, pick-up and delivery practices and protocol; and
- communications and training practices and protocol.

CLA has reviewed and incorporated the industry guidance applicable to our business provided by the state of Minnesota for the development of this plan, including following the general industry guidance. Other conditions and circumstances included in the industry guidance and addressed in the plan that are specific to our business include:

- additional protections and protocols for customers, clients, guests and visitors;
- additional protections and protocols for face coverings and personal protective equipment (PPE);
- additional protections and protocol for access and assignment;
- additional protections and protocol for sanitation and hygiene;

- additional protections and protocols for handwashing;
- additional protections and protocol for distancing and barriers;
- additional protections and protocols for managing occupancy;
- additional protocols to limit face-to-face interaction;
- additional protocols regarding travel and external client sites

Ensure sick workers stay home and prompt identification and isolation of sick persons

Workers have been informed of and encouraged to self-monitor for signs and symptoms of COVID-19. The following policies and procedures are being implemented to assess workers' health status prior to entering the workplace and for workers to report when they are sick or experiencing symptoms. We have put the following procedures in place:

1. **Employees have been instructed to self-monitor for COVID symptoms. Employees are required to read the preparedness document and those who will be entering in the office are acknowledging that they have not shown any symptoms of the COVID illness in the past 3 days, have not had direct contact with a COVID-positive individual in the past 14 days, and have not traveled internationally or to a domestic high risk area in the past 14 days.**
2. **Employees have been instructed to notify the MPO and Director of Wellness if they test positive for COVID or have direct contact with a COVID positive person.**
3. **Employees becoming ill at work will be instructed to leave the workplace immediately or isolate in an individual, vacant office until they can be sent home.**

CLA has implemented leave policies that promote workers staying at home when they are sick, when household members are sick, or when required by a health care provider to isolate or quarantine themselves or a member of their household. **CLA complies fully with the Federal Family and Medical Leave Act (FMLA) and allows eligible CLA employees up to 12 weeks of leave during any 12-month rolling period as a result of a birth, adoption or foster care placement of a child, or when a serious health condition is suffered by yourself, your parent, child or spouse. The FMLA program runs concurrently with any applicable state law and with the firm's Medical Leave program.** Accommodations for workers with underlying medical conditions or who have household members with underlying health conditions have been implemented. Generally, **the decision about when and if to return to the office is owned by each individual CLA employee. All employees are given the option to work from home and have been given options for work from home accommodations.**

CLA has also implemented a policy for informing employees if they have been exposed to a person with COVID-19 at their workplace and requiring them to quarantine for the required amount of time. **We will be tracking all individuals coming in and out of CLA's workplace daily by use of their assigned access key card or by them physically signing in each day. Our systems allow us to pull access reports and identify potential individuals that may have been impacted and utilize email or phone communication letting potentially exposed employees know if they need to quarantine for the required amount of time.**

In addition, a policy has been implemented to protect the privacy of workers' health status and health information. **We are only communicating to other potentially exposed individuals that an employee tested positive for COVID-19 while on-site. We will not be disclosing the name of the employee that tested positive**

unless they have given us permission. If permission is not given, we will not be disclosing any personal information and only relaying to others that they may have been exposed.

Social distancing – Workers must be at least six-feet apart

Social distancing of at least six feet will be implemented and maintained between employees, clients, visitors and vendors in the workplace through the following engineering and administrative controls: **We are continuing to encourage and accommodate all individuals to work remote even after the “stay at home” executive orders have been lifted. We are offering flexible work hours and telecommuting options, to the extent possible, to accommodate individual needs. CLA as a firm will be implementing a three part phased approach to returning to work with each phase increasing the potential number of on-site employees. Individuals that determine they would like to return to the office are being given seating options to ensure they comply with social distancing measures. Common areas will be re-arranged to promote and comply with social distancing measures. Signage will be posted at all times related to instructions for hand washing, cleaning and disinfecting your space, respiratory etiquette, and social distancing measures. Mask signage will be posted at all entrances into our CLA space reminding employees and visitors that masks are required in the CLA space.**

Upon entering the office, employees will be required to disinfect their work surface with EPA approved cleaning supplies. Cleaning and disinfectant items will be available on all CLA floors and in common areas. Reusable cloth masks will be available to all employees coming into the office. Clients and non-CLA individuals are allowed into the CLA office space but are required to sign-in and are offered masks (subject to availability) upon entry with hand sanitizer available. Specific conference rooms have been designated for visitor meetings and are thoroughly cleaned and disinfected by CLA staff after each use. Our reception area has been modified to include Plexiglas barriers between our receptionists and any CLA employee or external visitor. CLA is strongly encouraging virtual meetings and conferences but allowing in-person meetings as long as proper social distancing within the room can be maintained at all times. Even with all of these items in place, the decision to return to the office rests with the employee.

Employee hygiene and source controls

Basic infection prevention measures are being implemented at our workplaces at all times. Workers are instructed to wash their hands for at least 20 seconds with soap and water frequently throughout the day, but especially at the beginning and end of their shift, prior to any mealtimes and after using the restroom. All employees, **clients, visitors and vendors** coming into the workplace are required to wash or sanitize their hands prior to or immediately upon entering the facility. Hand-sanitizer dispensers (that use sanitizers of greater than 60% alcohol) are at entrances and locations in the workplace so they can be used for hand hygiene in place of soap and water, as long as hands are not visibly soiled. Source controls are being implemented at our workplaces at all times. **Sanitation stations will be located throughout our CLA locations with hand sanitizer, wipes, disinfectant cleaner and paper towels. We will be posting CDC signage at these stations describing how to clean and disinfect work locations and areas. We will also be posting signs all over the restroom facilities and kitchens with explanations on hand washing. Communication will also be distributed to each employee via email communication and posting on our internal social media platform of what is required.**

Employees, **clients, visitors and vendors** are being instructed to cover their mouth and nose with their sleeve or a tissue when coughing or sneezing, and to avoid touching their face, particularly their mouth, nose and eyes, with their hands. Employees, **clients, visitors and vendors** are expected to dispose of tissues in provided trash receptacles and wash or sanitize their hands immediately afterward. Respiratory etiquette will be demonstrated on posters and supported by making tissues and trash receptacles available to all workers and other persons entering the workplace. **CLA has posted signage on entrances, common areas and walkways about the importance of respiratory etiquette. We have communicated via email communication and social media postings which will also include the importance of respiratory etiquette. All employees received email communication regarding what is strongly suggested if they have personally decided to return to the office.**

Workplace building and ventilation protocol

Operation of the building in which the workplace is located, includes necessary sanitation, assessment and maintenance of building systems, including water, plumbing, electrical, and heating, ventilation and air conditioning (HVAC) systems. **We are a tenant in a shared building. Our building management has supplied to us their COVID-19 building plan document and protocols which include cleaning, engineering, HVAC and plumbing practices to insure workplace building and ventilation protocols are in place.** The maximum amount of fresh air is being brought into the workplace, air recirculation is being limited, and ventilation systems are being properly used and maintained. Steps are also being taken to minimize air flow blowing across people

Workplace cleaning and disinfection protocol

Regular practices of cleaning and disinfecting have been implemented, including a schedule for routine cleaning and disinfecting of work surfaces, equipment, tools and machinery and areas in the work environment, including restrooms, break rooms, lunch rooms, meeting rooms, checkout stations, quiet rooms, and drop-off and pick-up locations. Frequent cleaning and disinfecting is being conducted of high-touch areas, including phones, keyboards, touch screens, controls, door handles, elevator panels, railings, copy machines, delivery equipment, etc. **We are a tenant in a shared building. We will be handling cleaning (or contracting for cleaning) of our tenant space daily by cleaning door handles, common spaces, elevators, railings, etc. as well as cleaning the common areas of the building. Inside of our tenant space, we are asking individuals to clean their work surface upon arrival at the office as well as upon departing the office. All issued cleaning items will be verified that they are listed on the EPA website to be effective against the COVID-19 virus and meet the CDC requirements. We will have our internal operations team members also assist during the day by frequently cleaning common areas using these supplies. Cleaning supplies also will be supplied at all common machines such as printers, kitchens, etc. and required cleaning after use. We will work with our building management to disinfect the impacted areas and utilize their recommended cleaning service.**

Appropriate and effective cleaning and disinfecting supplies have been purchased and are available for use in accordance with product labels, safety data sheets and manufacturer specifications, and are being used with required personal protective equipment for the product. CDC signage is posted on all floors describing the proper procedure to clean and disinfect your facility.

Drop-off, pick-up and delivery practices and protocol

All vendors will be asked to sign in at our reception area or be annotated by our staff. If an external client or visitor enters into our space to drop-off, pick up or handle a delivery regardless of amount of time, they will be required to utilize our sign-in to ensure we keep an accurate record throughout the day.

Communications and training practices and protocol

This COVID-19 Preparedness Plan was communicated **by email** to all CLA employees on **July 24, 2020**, and necessary training was provided. Additional communication and training will be ongoing by **utilizing email or posting to our internal social media website**. Training will be provided to all workers who did not receive the initial training and prior to initial assignment or reassignment.

Instructions will be communicated to all workers, including employees, temporary workers, staffing, independent contractors, subcontractors, vendors and outside technicians, **clients, guests and visitors** about protections and protocols, including: 1) social distancing protocols and practices; 2) drop-off, pick-up, delivery; 3) practices for hygiene and respiratory etiquette; 4) requirements regarding the use of face-coverings and/or face-shields by employees, **clients, guests and visitors**. All employees, **clients, guests and visitors** will also be advised not to enter the workplace if they are experiencing symptoms or have contracted COVID-19. **Employees becoming ill at work will be instructed to leave the workplace immediately or isolate in an individual, vacant office until they can be sent home.**

Managers and supervisors are to monitor how effective the program has been implemented by determining safe social distance options for seating prior to an employee returning to work. Managers will be moving individuals around the office to comply with the social distancing guidelines. Managers will be monitoring cleaning supplies stock and ensuring employees are cleaning work surfaces daily. All management and employees are to take an active role and collaborate in carrying out the various aspects of this plan, and update the protections, protocols, work-practices and training as necessary. This COVID-19 Preparedness Plan has been certified by **CLA** management and the plan was posted throughout the workplace and made readily available to employees July 24, 2020. It will be updated as necessary by **Rob Hennen**.

Additional protections and protocols

Other conditions and circumstances addressed below that are specific to our business include **Travel and Remote work at External Client Sites:**

- **No U.S. airline business travel is allowed through December 31, 2020, except for mission-critical client travel.** No booking of non-client travel until further notice.
- **No international business travel is allowed for any reason through December 31, 2020.** CLA strongly discourages any personal international travel during this time. However, if an employee travels personally, they will be subject to the CDC recommended 14-day self-quarantine upon their return to the U.S., prior to returning to our CLA office or client location.
- All client service activities should be conducted remotely at the discretion of the CLA service team/individual and the client, unless on-site client work is deemed necessary.

- If it deemed necessary for an employee to work at an external client site and the employee confirms they are comfortable going to that external client site location, the CLA employee is required to follow all CLA protocols as well as all protocols of that specific client site, including the mask mandate.

Certified by:

A handwritten signature in black ink, appearing to read "Robert G. Hennen". The signature is fluid and cursive, with a long horizontal stroke at the end.

Rob Hennen, CPA
Managing Principal of CLA Northern Minnesota Office

Appendix A – Guidance for developing a COVID-19 Preparedness Plan

General

Centers for Disease Control and Prevention (CDC): Coronavirus (COVID-19) – www.cdc.gov/coronavirus/2019-nCoV

Minnesota Department of Health (MDH): Coronavirus – www.health.state.mn.us/diseases/coronavirus

State of Minnesota: COVID-19 response – <https://mn.gov/covid19>

Businesses

CDC: Resources for businesses and employers – www.cdc.gov/coronavirus/2019-ncov/community/organizations/businesses-employers.html

CDC: General business frequently asked questions – www.cdc.gov/coronavirus/2019-ncov/community/general-business-faq.html

CDC: Building/business ventilation – www.cdc.gov/coronavirus/2019-ncov/community/guidance-business-response.html

MDH: Businesses and employers: COVID-19 – www.health.state.mn.us/diseases/coronavirus/businesses.html

MDH: Health screening checklist – www.health.state.mn.us/diseases/coronavirus/facilityhlthscreen.pdf

MDH: Materials for businesses and employers – www.health.state.mn.us/diseases/coronavirus/materials

Minnesota Department of Employment and Economic Development (DEED): COVID-19 information and resources – <https://mn.gov/deed/newscenter/covid/>

Minnesota Department of Labor and Industry (DLI): Updates related to COVID-19 – www.dli.mn.gov/updates

Federal OSHA – www.osha.gov

Handwashing

MDH: Handwashing video translated into multiple languages – www.youtube.com/watch?v=LdQuPGVcceg

Respiratory etiquette: Cover your cough or sneeze

CDC: www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/prevention.html

CDC: www.cdc.gov/healthywater/hygiene/etiquette/coughing_sneezing.html

MDH: www.health.state.mn.us/diseases/coronavirus/prevention.html

Social distancing

CDC: www.cdc.gov/coronavirus/2019-ncov/community/guidance-business-response.html

MDH: www.health.state.mn.us/diseases/coronavirus/businesses.html

Housekeeping

CDC: www.cdc.gov/coronavirus/2019-ncov/community/disinfecting-building-facility.html

CDC: www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/disinfecting-your-home.html

CDC: www.cdc.gov/coronavirus/2019-ncov/community/organizations/cleaning-disinfection.html

Environmental Protection Agency (EPA): www.epa.gov/pesticide-registration/list-n-disinfectants-use-against-sars-cov-2

Employees exhibiting signs and symptoms of COVID-19

CDC: www.cdc.gov/coronavirus/2019-ncov/if-you-are-sick/steps-when-sick.html

MDH: www.health.state.mn.us/diseases/coronavirus/basics.html

MDH: www.health.state.mn.us/diseases/coronavirus/facilityhlthscreen.pdf

MDH: www.health.state.mn.us/diseases/coronavirus/returntowork.pdf

State of Minnesota: <https://mn.gov/covid19/for-minnesotans/if-sick/get-tested/index.jsp>

Training

CDC: www.cdc.gov/coronavirus/2019-ncov/community/guidance-small-business.html

Federal OSHA: www.osha.gov/Publications/OSHA3990.pdf

MDH: www.health.state.mn.us/diseases/coronavirus/about.pdf