

March 20, 2020

The Honorable Mike DeWine  
Governor of Ohio  
The Honorable Jon Husted  
Lt. Governor of Ohio  
77 S. High Street, 30<sup>th</sup> Floor  
Columbus, OH 43215

SUBJECT: Essential Services

Dear Governor DeWine and Lt. Governor Husted:

Thank you again for your leadership as Ohio navigates the impact of the COVID-19 virus and works to keep our state safe yet still moving forward as much as possible. Based on what is occurring in other states, we suspect you may be considering a shelter-in-place order.

While health care, utilities, grocery stores and public safety are clearly essential services, we request that you consider including professional accounting services as an essential service should you issue a shelter-in-place order. Accounting services are critical to the financial markets, especially when considering legally mandated activities. Further, a precedent has been set in other states; for example, accounting is included as an essential service in NY and CA, two states that already have issued shelter-in-place orders.

The following points illustrate why accounting services should be considered essential:

1. Accountants provide tax preparation services for individuals and businesses. While most Ohio CPAs are now working from home to address client needs, it is a challenge. Our members are recommending extensions as much as possible, but they also are working hard to file as many returns as possible for clients getting a refund. A majority of Ohioans require the help of a tax expert to complete and file an accurate return – even extensions. The reality is that in many cases CPAs working from home during this time occasionally must go into their office to scan, copy and mail tax documents to clients – particularly for seniors who don't use email. Today, this can even mean that CPAs need to stop by a senior's residence to pick up documents since they can't safely leave their home to mail documents.
2. Banks and other lenders require current financial statements and information when reviewing loan requests or a financial restructuring. These requests are likely to increase as a result of the current COVID-19 crisis. Now more than ever, business owners need easy access to their CPA.
3. Accounting professionals handle critical and sensitive information, requiring robust cybersecurity systems. While very large companies operate in paperless systems with secure remote access, there are many small to midsize companies and individuals that continue to use paper documents. Even if all these documents could be digitally transmitted, cybersecurity remains a concern. Accounting firms have office IT systems in place for managing and protecting consumers' data; these systems aren't always as sophisticated (and, in some parts of the state, readily available) in a home-office environment.

4. Businesses are facing difficult decisions due to the major disruption caused by COVID-19. More than ever, business owners will rely on their CPAs to provide analysis and advice that allows them to make vital decisions, meet their contractual obligations, pay their employees and - ultimately - stay in business.

5. The services provided by accounting professionals are used across the entire state. By naming them as essential, many communities are and will continue to be served. We are in an environment where the rules are changing day-to-day. We need calm and rational approaches to the problems ahead of us. By including the accounting profession as essential, you are ensuring that a key resource will be available to individuals and businesses to help them make the critical financial decisions they will face.

Thank you for your consideration. If you need more information or have questions, please let me know.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott D. Wiley". The signature is fluid and cursive, with a large initial "S" and "W".

Scott D. Wiley, CAE  
President & CEO