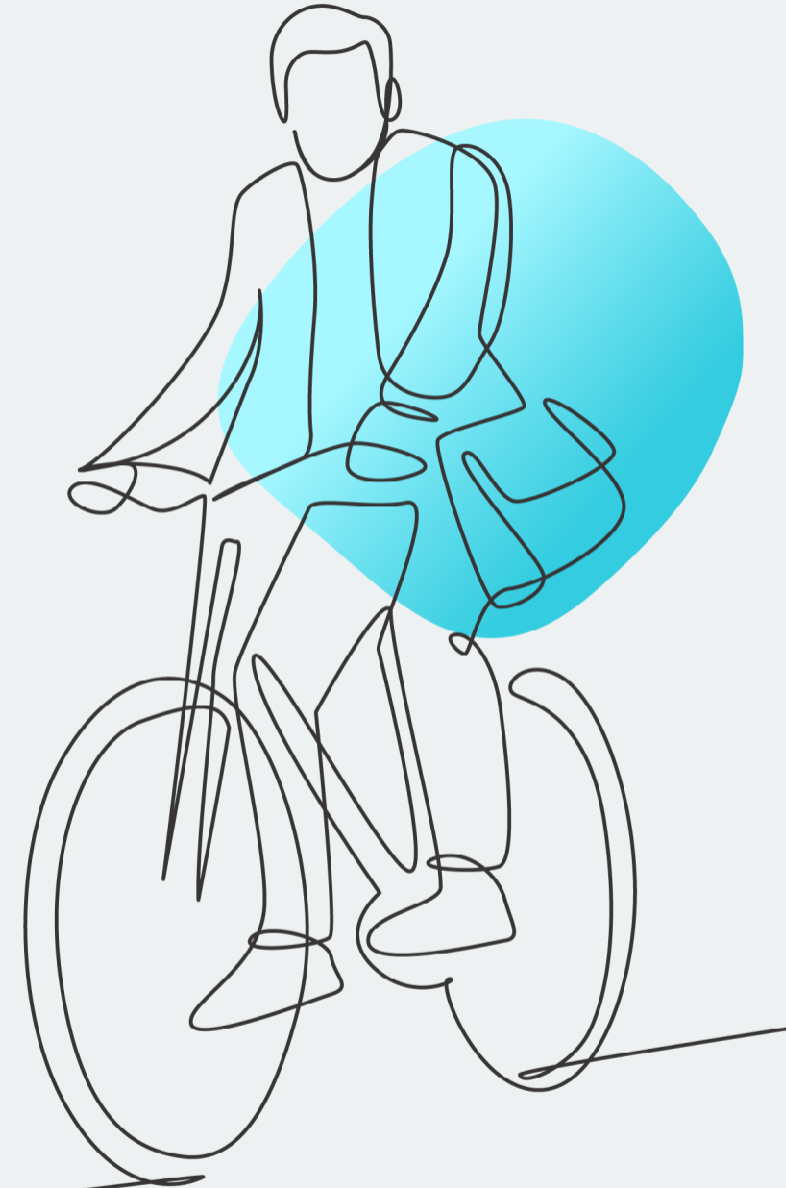




COVID-19: Return to the workplace

Guide for employers

—
2021



Guiding principles

- The health, safety and well-being of employees and workplace visitors is the top priority.
- Your plan should be prepared in consultation with your Human Resources team, representatives from Health & Safety, Legal, and Quality & Risk Management. You may also want to consider engaging a local medical professional or an expert in the prevention of communicable disease transmission in the workplace, to review the reasonableness of your plan.



Assumptions

- The COVID-19 threat will remain in the environment and represent a significant health threat until vaccine coverage is substantial and/or effective treatments are broadly available.
- At a minimum, organizations must build their “return” plans to ensure strict adherence with all government requirements and guidance.



Government actions

- We expect national, provincial and/or local governments 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 explain 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 well-being of its citizens.



DISCLAIMER: The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

Four phases of responding to the COVID-19 crisis



Returning to the workplace is part of the **Recovery** phase. When organizations make decisions about longer term policies – e.g. working from home, travel guidelines, etc. – they must ensure they look ahead to the **New Reality** phase that will emerge once COVID-19 vaccine coverage is substantial or treatment is found.

Which sites, who and when?

Factors for a phased return plan include:

Where & when to re-open



Community risk level

Public health information on contagion rates and trends in the community areas where employees and visitors generally work and live; state of safety in public transit



Facility risk level

Building air quality; size of common areas and passageways; proximity of worker seating; hot-desking; elevators; touchless entry, light controls and washroom fixtures; ease of cleaning



Remote-ability of job / function

Extent to which the tasks of the role can be done remotely



Need for in-person interaction in job / function

Extent to which the employee needs to physically interact with customers and colleagues for information sharing, collaboration, problem-solving, negotiation
(Note: Intensity of interaction may vary in-quarter or in-year)



Employee group risk estimate

Employee groups who are at risk due to demographics and underlying conditions; can also include employees who live with at-risk dependents



Employee group sentiment

Extent to which employee groups are comfortable working onsite and feel a need to be there for reasons of productivity, creativity, emotional well-being, etc.
Dependent care is also a consideration for many.

Who is returning to the workplace?

This includes, but is not limited to:

- Real-time operations and technology support
- Middle office and back office operations, where processes are paper-based (not yet digitized)
- Customer services, if not working effectively from home
- Regulated roles handling sensitive data
- Some senior leaders and team leaders

A faster, more complete return of the workforce is forecasted for geographic regions in which case counts are low.

Examples of challenges noted:

- | | |
|---|---|
| – Worker commute with physical distancing requirements, e.g. longer public transit times and restricted number of people in elevators | – Employee perceptions and concerns regarding public transit and workplace safety |
| – Workers' family obligations, e.g. childcare | – Workforce scheduling restrictions in collective bargaining contract |

Sources: Media reports and KPMG interviews with organizations in May 2020. Industries represented cover Financial Services, Government, Retail, Telecommunications.

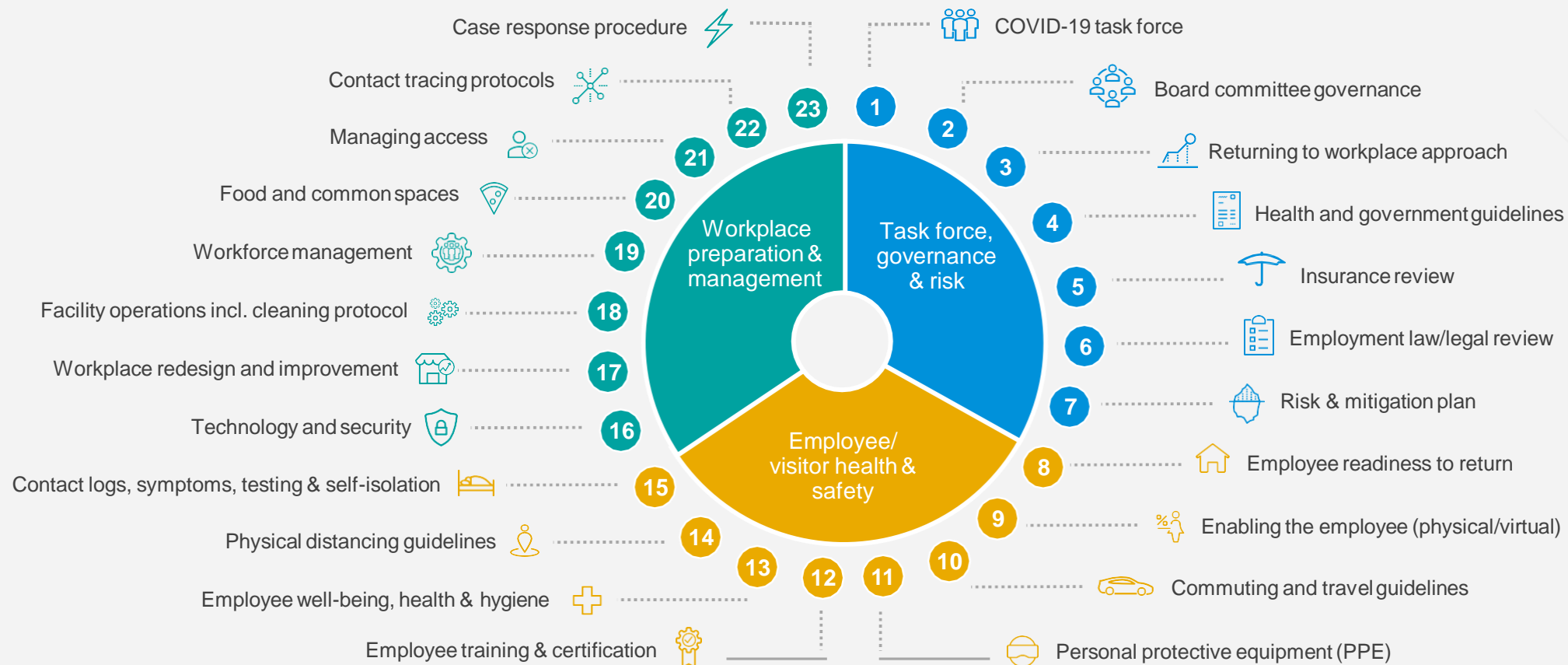
Return to the Workplace framework

Our Return to the Workplace framework considers three stakeholder groups who need information, direction and coordination from organization leaders.



Return to the Workplace framework

Each of the three stakeholder groups needs to do its part to keep the organization healthy.



The framework should be applied in cycles

An organization should step through all 23 areas of the framework, first to assess progress, then to plan further actions, then to implement, and so on.



The objective is to create a plan that will...

Allow a gradual and phased return

The phased return of employees to workplaces and client locations

A return to the office should be gradual and is advised to occur in phases, allowing organizations to test, evaluate and adjust mitigation processes and protocols prior to reopening their facilities to larger numbers of returning employees and visitors.

Should governments 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 adjustment of the return-to-workplace plan.

Mitigate the health and safety risk

Mitigating the health and safety risks to people, clients and community

In their plan, organizations should include protocols to manage those employees and visitors who may be in a high risk category for exposure to COVID-19.

Refer to respective governmental health authorities to understand high risk criteria, as there are varying definitions.

There are also considerations for employees who will continue to work from home indefinitely – they may face ongoing challenges, with risks to mental health and well-being. Employers can explore options to make it easier for remote workers to be productive and stay emotionally committed.

Four key mitigation measures

1

Access controls
(screening) for employees,
visitors and vendors



2

Physical distancing
(also known as social
distancing)



3

**Personal protective
equipment (PPE)**



4

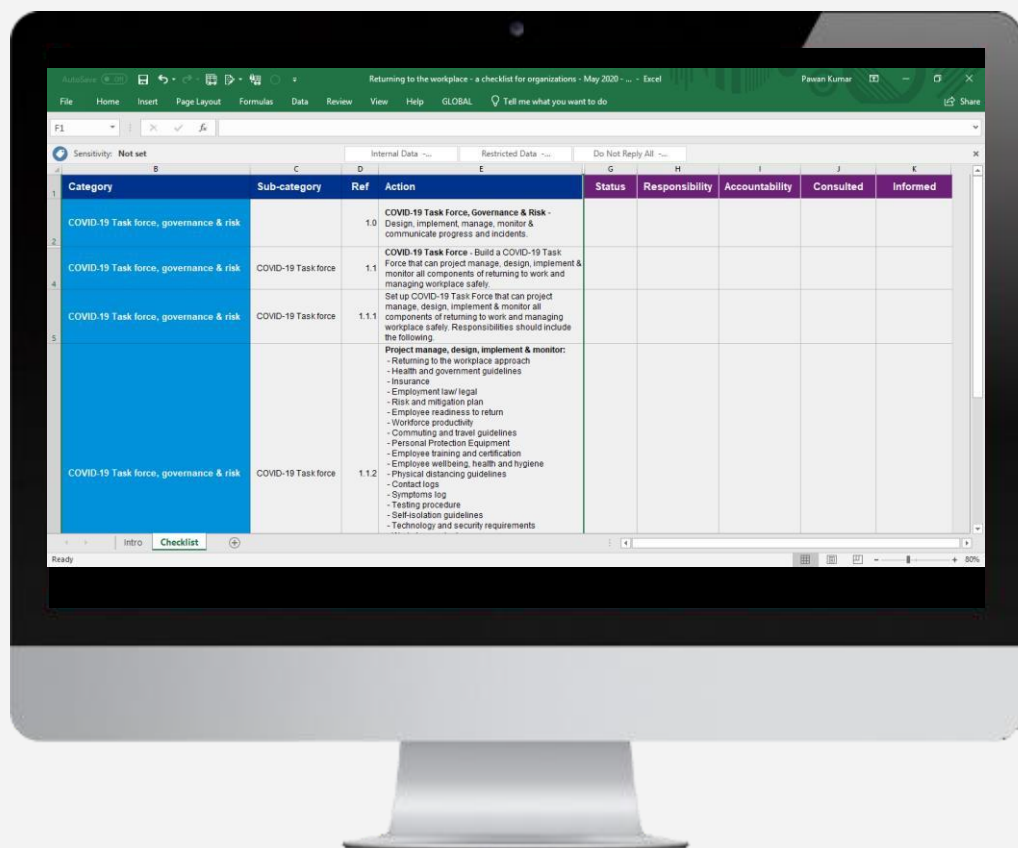
**Workplace cleaning
and hygiene**



To the left are four key health and safety measures that organizations can consider implementing once they have determined that a return to the workplace is necessary for all or part of their workforce.

Information from public health and workplace safety organizations is based on what is currently known about COVID-19. Organizations are advised to implement their recommendations in addition to, or instead of, these four key measures.

Start building an action plan



Category	Sub-category	Ref	Action	Status	Responsibility	Accountability	Consulted	Informed
COVID-19 Task force, governance & risk		1.0	COVID-19 Task Force, Governance & Risk - Design, implement, manage, monitor & communicate progress and incidents.					
COVID-19 Task force, governance & risk	COVID-19 Task force	1.1	COVID-19 Task Force - Build a COVID-19 Task Force that can project manage, design, implement & monitor all components of returning to work and managing workplace safety.					
COVID-19 Task force, governance & risk	COVID-19 Task force	1.1.1	Set up COVID-19 Task Force that can project manage, design, implement & monitor all components of returning to work and managing workplace safety. Responsibilities should include the following: Project manage, design, implement & monitor: - Returning to the workplace approach - Health and government guidelines - Insurance - Employment law/legal - Risk and mitigation plan - Employee readiness to return - Workforce productivity - Commuting and travel guidelines - Personal Protection Equipment - Employee training and certification - Employee wellbeing, health and hygiene - Physical distancing guidelines - Contact logs - Symptoms log - Testing procedure - Self-isolation guidelines - Technology and security requirements					
COVID-19 Task force, governance & risk	COVID-19 Task force	1.1.2						

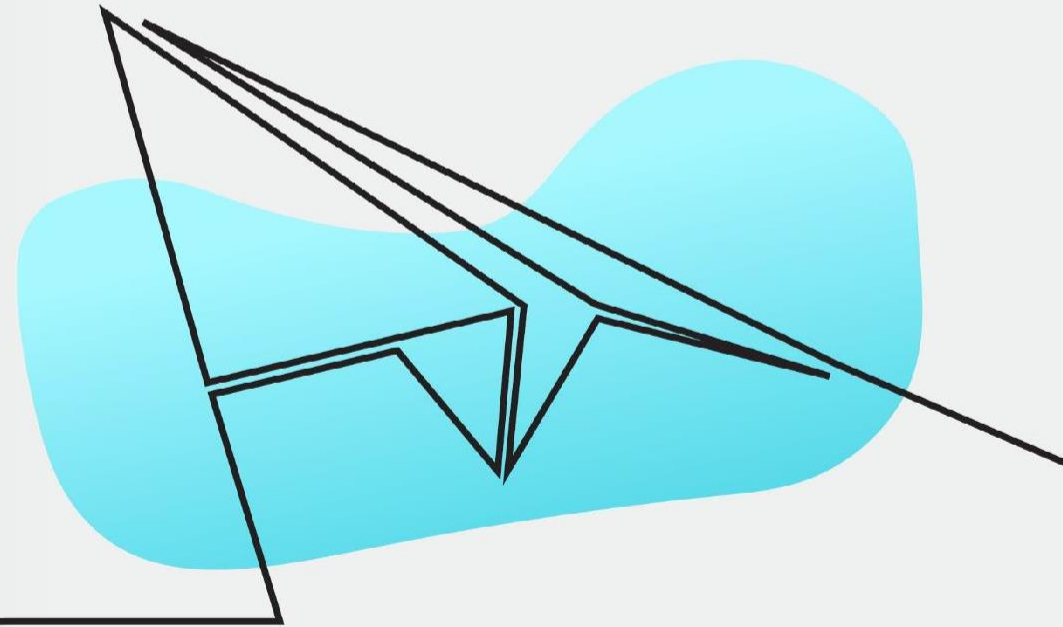
KPMG's Return to the Workplace playbook

We have built an inventory of specific actions which elaborate on the 23 parts of our Return to the Workplace framework. This playbook can be used to assist your organization in developing or enhancing your plans.

- ▶ Contact KPMG for more information
- ▶ Visit [Insights - KPMG Vietnam \(home.kpmg\)](https://home.kpmg/insights) for additional resources

Additional considerations for returning to the workplace

- Making Return to the Workplace controls more efficient and sustainable with a digital toolkit
- Implementing a robust information management system and reporting dashboard
- Employment agreements and policies
- Looking ahead to a new reality for the workforce and the workplace



Equip your organization with trusted digital tools

Implement digital tools to streamline and automate workplace operations and ongoing controls

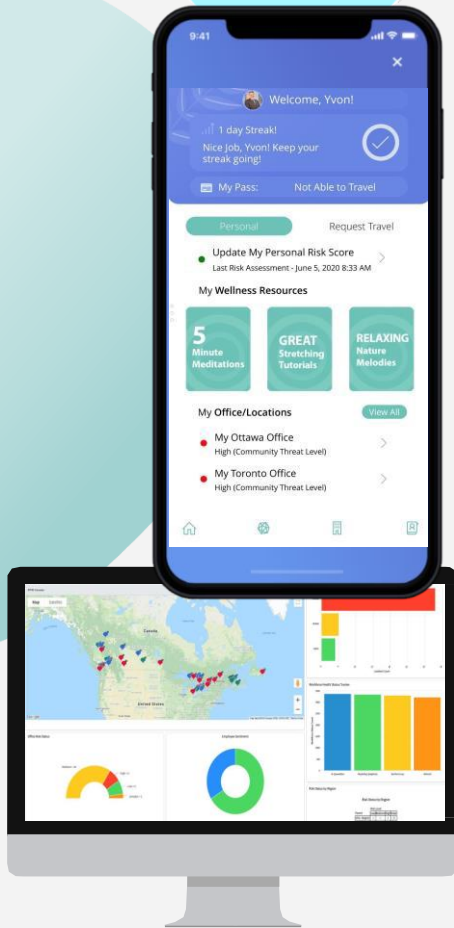
Some of the processes to reduce the likelihood of COVID-19 spread may be burdensome. The amount of information requiring collection, analysis and reporting can be substantial, depending on the size of the onsite workforce, and the number and complexity of facilities used.

Some considerations:

- Is information from each activity being collected on paper or digitally? For example: worker entry and exit logs; self-declarations of health; facility cleaning verifications; onsite PPE inventory; employee sentiment surveys
- Is the information in a format that is easy to gather and consolidate for reporting to organization leaders? For example, is the information in emails and assorted spreadsheets, or in central repositories and workflow tools?
- Do occupational health and safety (OHS) activities rely on workers' planning and memory? Or are they reminded automatically?

As part of a Return to the Workplace plan, organizations can incorporate projects to digitize and automate OHS processes and controls. With digital tools in place, business leaders can easily find and process the information they need to manage their workforce and execute safety controls, such as office reopening and travel request approvals, in a timely manner.

▶ Contact KPMG for further support.



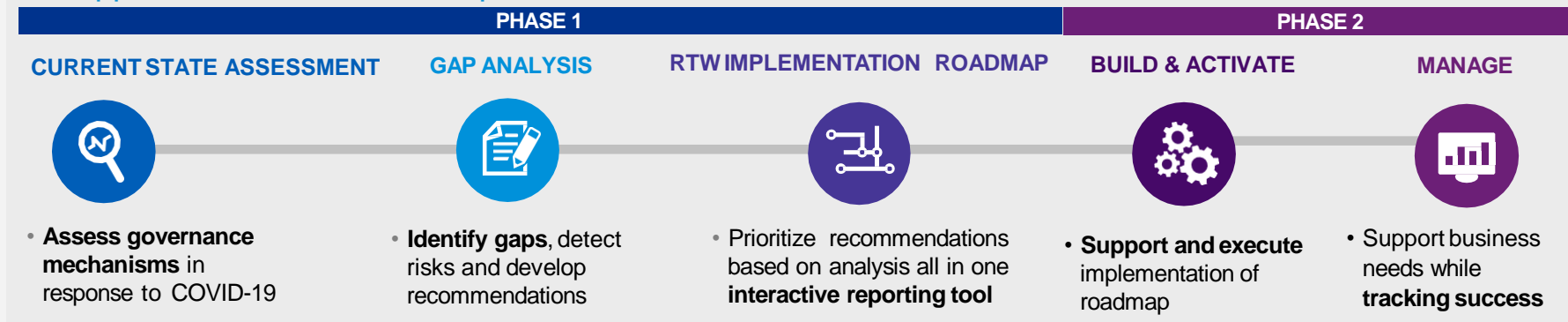
Have the right framework and reporting tool in place


Navigate your return to the workplace with a robust management system and intuitive dashboard

KPMG is introducing a framework focused on providing employers with assurance of their existing approaches and systems given their risk profile. KPMG can assist clients by developing a management system aligned to ISO 45001, the internationally recognized Occupational Health and Safety Management Systems Standard. The custom dashboard can be used to manage, assess and report on your business's RTW operations, providing the following benefits:

- Executive view for management indicating which areas are progressing well and which have room to improve
- Detailed view on progress against each program area, including gaps, opportunities and recommendations
- Ability to cascade to site level views to illustrate how each workplace or office is performing.

Our approach: Assessment & implementation



 Contact KPMG for further support.



Employment agreements & policies

As remote work is expected to remain widespread and mandatory, employers should re-evaluate their policies and practices. Returning workers to the office may also carry certain obligations.

For remote workers:

Remote work demands a degree of flexibility in the employment relationship, going beyond the traditional terms of employment and definitions in the manner of work, such as:

- Location
- Health & safety
- Confidentiality and security of information
- Availability of technology for employees to use
- Protection from online harassment
- Ability to re-deploy
- Complexities in hours-tracking and overtime administration
- Managing employee performance

For returning workers:

Return to the workplace raises questions of what is permissible for employers in recalling employees who face different circumstances:

- Recalling employees from layoff – be aware of procedural requirements or reasonableness standards
- Work refusals – there are reasonable criteria and employers may need to become more familiar with these
- Accommodation and family status claims – employers will need to consider the personal circumstances which may inhibit employees' ability to return, as these could result in request for accommodation

 Contact KPMG for further support..

What we are hearing from our clients

As organizations question their operating models in light of a new environment, these themes commonly arise:



Looking ahead to a new reality

The impact of COVID-19 drove many organizations to remote working and many customers to digital channels. This is an acceleration of behaviour changes that could have otherwise taken years.

Organizations are looking closely at their digital and workforce strategies to strengthen customer and employee experience.

Key considerations:

- To what extent have customers permanently shifted to online services?
- How have productivity and creativity levels been impacted as a result of remote working and online meetings?
- How does sustained remote work affect team cohesion and mental health?
- Will workers be eager to return to the workplace after they have embraced remote working? Will leaders expect onsite presence to the same extent as before?
- What skills and capabilities will the organization need for a more digital world in which speed and agility matter most?

Potential areas for investment:

- Digital customer and employee services
- Strategic, long-term workforce planning and up-skilling / re-skilling programs
- Supply chain process re-engineering (e.g. supplier redundancy, inventory provisioning, order fulfillment)
- Manager up-skilling – creating high-performing, adaptable teams and establishing more agile ways of working
- Technology tools for a mixed remote / onsite workforce to enhance productivity and creativity
- Physical workspace renovations to better accommodate collaborative activities with physical distancing



Contact us



Linh Pham
Partner
People and Change Consulting
E: lnpham@kpmg.com.vn
P: +84 837 921 983



Lan Vu
Director
People and Change Consulting
E: llvu@kpmg.com.vn
P: +84 966 633 816



Hang Dang
Associate Director
People and Change Consulting
E: htdang@kpmg.com.vn
P: +84 932 335 979

This document was prepared based on a compilation of public information regarding measures recommended by different public health organizations in Canada and globally at the time of writing. None of the information contained herein is intended to be, nor should be construed or relied upon as, advice or guidance on legal, health, safety or medical matters, including but not limited to any employment or privacy law matter, all of which should be fully considered by any party in the context of its own “return-to-the-workplace” plan. KPMG and other contributors and collaborators disclaim any responsibility or liability for any use or reliance placed by any person or organization on this document.

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2020 KPMG LLP, a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative (“KPMG International”), a Swiss entity. All rights reserved. 27164

The KPMG name and logo are registered trademarks or trademarks of KPMG International.