

March 21, 2020

The Honorable Gretchen Whitmer
Governor of Michigan
Post Office Box 30013
Lansing, Michigan 48909

Dear Governor Whitmer:

First, we want to thank you for your executive leadership during this extreme crisis both in our state and nationally. Please know that our staff and the more than 19,000 members of the Michigan Association of CPAs (MICPA) are prepared to assist your efforts in any way we can.

Secondly, I am writing in anticipation of increased measures to protect the citizens of Michigan which might include an order to close the physical locations of all non-essential businesses in the state. While healthcare, utilities, groceries, and public safety are clearly essential, we are respectfully requesting that many of the services provided by Michigan's CPA profession be included in the list of the essential critical infrastructure workforce exceptions. The CPA profession has largely implemented remote work where possible; however, many CPA-provided services require professionals to be allowed to go to their physical offices when needed, while maintaining the social distance guidelines and complying with other applicable orders and guidance.

We recognize that many services provided by CPAs during ordinary times are likely non-essential during a state of emergency. That said, the following points illustrate why many services *should* be considered essential:

CPAs provide tax preparation services for individuals and businesses. While most Michigan CPAs are now working remotely 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 Michigan residents 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. It is important to add that urgency surrounding tax preparation services in Michigan would be partially, although not completely, relieved should the State of Michigan follow the IRS's recent action in delaying the individual income tax filing deadline to July 15, 2020.

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 access to their CPA.

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



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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.

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.

Many of these services are critical to the financial markets, especially when considering legally mandated activities. Further, a precedent has been set as accounting services have been deemed essential in orders and guidance issues in California, New York, Pennsylvania, and other states.

According to the [Department of Homeland Security Cybersecurity and Infrastructure Security Agency advisory](#) and their [GUIDANCE ON THE 16 ESSENTIAL CRITICAL INFRASTRUCTURE WORKFORCE](#), they cite the Financial Services Sector as one of these essential services:



“Workers who are needed to process and maintain systems for processing financial transactions and services (e.g., payment, clearing, and settlement; wholesale funding; insurance services; and capital markets activities).”

We believe CPAs and many of their services are clearly included in the Department of Homeland Security Critical Infrastructure but want to make sure to communicate with you as you and your team continue to contemplate the best course of action for the health of our state. We will continue impressing on our members the need for extensive care in protecting employees.

Thank you for considering our request. If you have any questions, if we can provide more information, or if we can be of assistance in any way, please contact one of us at the numbers listed below.

Sincerely,

Peggy A. Dzierzawski
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Cc: The Honorable Mike Shirkey, Senate Majority Leader
The Honorable Lee Chatfield, Speaker of the House
John D. Lindley, Public Affairs Associates



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