

COVID-19 has presented unexpected challenges for many professional accountants. As businesses, employees, and clients adapt to remote work structures, CPAs must practice the profession within the context of the standards of professional conduct in order to protect their organizations and clients. Remote work presents challenges which must be overcome in the following areas:

## Confidentiality



Review your cybersecurity practices. Use secure, password-protected file sharing services to electronically send and receive confidential documents. A physical lock-box may be used to give clients an option to safely deliver paper files and documents while maintaining social distancing. Computers should always be logged out and securely stored when not in use, and non-employees should be prohibited from using work computers. Privacy screens on monitors ensure that confidential information is not visible to members of your household, especially if suboptimal work-from-home arrangements are a current reality. Disable or unplug smart listening devices such as Amazon Alexa and Google Home during work hours.

Click [here](#) for more remote cybersecurity suggestions and advice,

## Competence

COVID-19 has had accounting and tax implications. Changes to regulations, laws, and policies occur as governments and regulators act in response to the pandemic. CPAs must maintain professional competence by keeping informed of, and complying with, developments in professional standards. Webinar and other on-line professional development resources are available through CPA Canada, provincial bodies, and externally to help you keep your skills and knowledge relevant. Find CPA Canada professional development opportunities [here](#).

If you are considering hiring to fill skill gaps or adjust to remote business, conduct remote interviews via phone or video conference or consider engaging a recruitment agency to help.



## Integrity & Due Care



Use software technology to manage electronic agreements and securely administer electronic signatures. Develop a remote work policy to mitigate risks and protect yourself and your organization against identity theft and fraud. Find more recommendations [here](#).

Phone calls and video conferencing can help you maintain effective communication with clients and employees. If necessary, choose software that allows video conferences to be recorded and saved. Set communication expectations for remote work, and respect that employees and clients may not be available 24/7 despite working from home.

## MORE REMOTE WORK TIPS

Additional resources and tips for working remotely can be found at the following external sources. Note that CPA Saskatchewan has not reviewed or endorsed these external resources.

- [Free remote work tools](#)
- [Chartered Professionals in Human Resources \(CPHR\) Canada advice for Canadian employers](#)
- [International Federation of Accountants \(IFAC\) resources](#)
- [CIMA Global tips for working remotely](#)

CPA Canada has a web-page dedicated to providing information to help you address the challenges arising from COVID-19. Find updated information and resources at:

<https://www.cpacanada.ca/en/members-area/covid-19-resources>