The health risks to individuals and clinical workers continue to mount as states face challenges to contain COVID-19 and flatten the curve. While viable medical treatments, creation and mass distribution of a vaccine, and, perhaps most important, sufficient capacity and accuracy of testing will facilitate the definition of an organization’s "new reality," it is not yet clear when these measures will be available.

While government programs are providing a short-term economic bridge, it remains uncertain when and in what form recovery will take place. Therefore, companies are struggling with how they might safely return some staff to the workplace based on the phases laid out by the White House and Centers for Disease Control and Prevention (CDC), for example. Timelines for these phases are in flux; in the meantime, there are several strategies organizations can put in place now to prepare for phasing employees back into the workplace.

### White House and CDC Guidelines - Opening Up America Again

<table>
<thead>
<tr>
<th>PHASE ONE</th>
<th>PHASE TWO</th>
<th>PHASE THREE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Continue to encourage telework where possible</td>
<td>Continue to encourage telework where possible</td>
<td>Resume unrestricted staffing of worksites</td>
</tr>
<tr>
<td>Close common areas or enforce strict social distancing protocols</td>
<td>Close common areas or enforce moderate social distancing protocols</td>
<td></td>
</tr>
<tr>
<td>Minimize non-essential travel and adhere to CDC guidelines for post-travel isolation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Create special accommodations for vulnerable employees and communities</td>
<td>Create special accommodations for vulnerable employees and communities</td>
<td></td>
</tr>
<tr>
<td>Return to work in phases</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Source: [https://www.whitehouse.gov/openingamerica/](https://www.whitehouse.gov/openingamerica/)
Returning to work safely and in a smart manner

In the near term, organizations can take a risk-based approach, supported by a modern technology solution, to iteratively and safely reopen their businesses while continuing to manage the threat posed by COVID-19. To design and implement such an approach, companies can take the following 5-step approach:

1. Risk Framework

Using medical and public health guidance currently available, develop a risk-based framework to determine which workers can return to work in what circumstances. While each organization will need to create its own framework, KPMG has created a conceptual model (covered in our publication “Restarting America”1) that could serve as a starting point for companies seeking to develop their own.

When applied within a corporate decision-making context, the confluence of these two measures (aligned with CDC guidelines) can yield a personalized estimate of risk that could inform strategies for phasing employees back into the workplace.

The framework encompasses calculations of both:

- Community Threat Levels (CTL), which are calculated in near real time by assessing factors that reflect the level of infection within a community, and
- Individual Risk Estimates (IRE), which comprise an individual’s potential “risk to transmit” and “risk to contract” COVID-19.

2. Workforce and workplace considerations

Companies will need to answer the following questions:

- Can this accelerate my workforce transformation? Many organizations are looking at bringing back different sectors of the workforce over a period of time. This is bringing forward changes related to automation, job sharing, virtual working, and, in general, different ways of working. In the short term, it will be critical to analyze the workforce to determine which roles can be performed remotely for the foreseeable future (and potentially the longer term) and which require physical presence at a work location.

- What changes need to be made to the workplace? Based on CDC and other local public health guidelines, develop and implement social distancing policies. This may include physical layout changes, on-site screening capabilities, and management of personal protective equipment (PPE) supplies.

- What information can/should be requested from employees and/or their healthcare providers? Any risk model will likely need initial and ongoing information from employees on their health and potentially other information like travel history. Companies will need to consider employment and privacy laws, as well as their own employee relations philosophies, in determining information they request from employees on a voluntary or mandatory basis, as well as whether to allow self-certification vs. third-party verification.

- Do I need to change my performance management processes? Changes to performance management processes will likely be needed to account for the disparate impact of COVID-19 on different employees, both currently and during re-opening of businesses.

- What and how should I communicate with my employees? Above all, employees need to feel they are valued by their employers. In our recent study of the workforce ("COVID-19 and the American Worker")2 employees report markedly more positive views of work quality, relationships, productivity, and collaboration when they also feel valued by their organizations. As employers seek to re-introduce their employees to the workplace, they will need to balance value messages with trust messages to reassure employees and begin to change their behaviors. For example, many organizations see the need to utilize some protected health information (PHI) to better gauge individual and workplace risk; an individual consent strategy will be key to enabling this visibility [See chart on the next page on employee willingness to share data.].


© 2020 KPMG LLP, a Delaware limited liability partnership and the U.S. member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative (“KPMG International”), a Swiss entity. All rights reserved.
Employees’ willingness to share data

For return-to-work programs to be successful, it is critical that organizations gauge employee willingness to share some personal data. In a recent survey of 1,968 respondents, individuals stated the following:

<table>
<thead>
<tr>
<th>Willingness to share with employer</th>
<th>Openness to being “certified” by employer:</th>
<th>Proof of immunity to work in offices:</th>
</tr>
</thead>
<tbody>
<tr>
<td>40.4% Personal health data (incl. underlying conditions)</td>
<td>35.3% Should be required 64.7% Should be voluntary</td>
<td></td>
</tr>
<tr>
<td>32.4% Contact tracing data (i.e., who you’ve been in contact with)</td>
<td>41.5%</td>
<td></td>
</tr>
<tr>
<td>40.7% Location data</td>
<td></td>
<td></td>
</tr>
<tr>
<td>28.2% No data</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: KPMG Innovation Labs, 2020

3. Partner ecosystem

Once companies have settled on a workplace safety approach and a risk framework, they will need to determine what information they will require from employees. They will need to create an ecosystem between employees, providers of healthcare services such as health systems and payers, and others that will provide services or supplies needed to manage new workplace safety requirements.

Key considerations include:
- Who will safely manage the healthcare information required to support the system deployed to track and determine Individual Risk Estimates (IRE)? Additional considerations include:
  - Will the information need to be verified by a third party or will self-reporting be sufficient?

4. Technology enablement

We believe organizations will need to stand up technology capabilities to administer a restart program and support the following:

Workforce-related processes
- Identifying which employees might be considered “safe” to return to work
- Conducting contact tracing of employees, if individual employee permission is granted
- Monitoring employees for infection or symptomology indicative of COVID-19

Workplace-related processes
- Generating COVID-19 “passport” certifications that indicate degree of safety to return to work, algorithms for which will be created by third-party experts and validated within an organization’s own governance
- Conducting workforce analyses and rebalancing

- Establishing entry, movement and exit controls at physical locations
- Enforcing social distancing while at workstations
- Instituting disinfection and other cleaning protocols
- Provisioning and monitoring of PPE
5. Program governance

We believe organizations will require agile governance that operates with precision, ultimate clarity on decision-making protocols, and frequent communication to navigate the return of their workforce. Considerations include:

- **Decision-making, guided by C-level engagement**, to enable regular updates to enterprise governing bodies
- **Outlining and monitoring coordination** between compliance areas (HIPAA, OSHA, etc.) and key functions engaging with workforce including: HR, property management, physical plant, and clinical experts
- **Integrating intelligence** into the governance process leveraging data from internal and external sources
- **Streamlining communication distribution** across channels and with input from leadership, corporate communications and HR for internal and external messaging

### How KPMG can help

KPMG LLP’s services comprise assistance with internal and external policy making, emerging technologies and data analytics, and change management initiatives, all of which are integral to an effective return-to-work program. KPMG provides services to assist companies through each of the five steps outlined above.

- Guidance on building a risk framework, to include both CTL and IRE. We offer research for current CTLs across the country, and will work with clients to customize attributes for calculating IREs
- Assisting organizations in evaluating and accelerating changes that help modernize how work gets done. We can also provide guidance on aligning to federal, state, and, in some cases, local guidelines to help organizations manage risk in returning employees to work
- Guidance on creating an ecosystem for clients in their return-to-work journey. KPMG can help facilitate development of strategies, policies and procedures at the intersection of concerns related to employees, healthcare service providers, and other required partners
- An integrated technology architecture, adaptable to organizations’ existing technology infrastructures, which can securely ingest data and create a “risk score.” The score could be based on data points that include individual health data, location analysis, contact tracing, and type of job. The architecture is blockchain-based, processes against a third-party algorithm informed by your medical experts, and returns an IRE result, all in a more secure manner than solutions that rely on centralized storage of user data. Features include built-in safeguards and data protection that can be configured to align with existing laws addressing PHI, as well as user-driven functionality and control over data sharing, based on principles of informed consent
- Guidance on implementing a comprehensive program governance infrastructure, including change management strategies

### Contact us

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Atif Zaim</td>
<td>Principal, Advisory, Customer &amp; Operations</td>
</tr>
<tr>
<td>Service Line Leader</td>
<td>917-854-6322</td>
</tr>
<tr>
<td></td>
<td><a href="mailto:azaim@kpmg.com">azaim@kpmg.com</a></td>
</tr>
<tr>
<td>Allen Sheldon</td>
<td>Managing Director, Advisory, Health &amp; Government Solutions</td>
</tr>
<tr>
<td></td>
<td>720-840-1609</td>
</tr>
<tr>
<td></td>
<td><a href="mailto:allensheldon@kpmg.com">allensheldon@kpmg.com</a></td>
</tr>
</tbody>
</table>

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

This document outlines initial considerations meriting further consultation with life sciences organizations, healthcare organizations, and clinicians to explore feasibility and risks. Please see our Healthcare Advisory Board recommendation as a potential method for gaining these insights.

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

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

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 upon such information without appropriate professional advice after a thorough examination of the particular situation. KPMG LLP does not provide legal services.