

Pandemic planning as part of an overall resilience strategy

March 2020

KPMG Luxembourg’s priority is the health and wellbeing of its people and the community. KPMG Luxembourg is closely monitoring the situation based on the **World Health Organization (WHO)**, **local authorities in Luxembourg** and the KPMG Global’s recommendations to KPMG firms in order to protect our colleagues. KPMG International has produced a pandemic planning checklist which acts as a guide for issues that should be considered by all organizations during a pandemic.

Activities already taken by organizations to date

<p>Governance</p>	<ul style="list-style-type: none"> — Establish a Pandemic Planning/Preparedness Team consisting of executive-level members: <ul style="list-style-type: none"> – Human Resources (people and preparedness) – Finance (financial stress testing) – Business stakeholders (business continuity planning) – Supply Chain/Procurement – Marketing & Communications – Identify communication tools and spokespersons for internal and external communications — Educate personnel, at both the family and employee level: <ul style="list-style-type: none"> – Personal hygiene/protection tips – Social distancing – Related pandemic terminology — Sign up for local emergency management agency alerts
<p>Human Resources</p>	<ul style="list-style-type: none"> — Review/update/create work from home policy and confirm the policy addresses the following elements: <ul style="list-style-type: none"> – Paying hourly employees who are asked to work from home/take leaves of absence if they tested positive – Paying benefits to employees who are asked to take leaves of absence – Working with the business and IT teams to confirm employees have the capabilities to work from home – Working with Marketing/Communications to issue the policy to employees and ensure their awareness – Define alert levels/triggers – Travel Guidelines and Restrictions/Bans – Social Distancing Procedures – Telecommuting/Video Conferencing/Alternate Sites – Workplace and Leave flexibilities as well as pay and benefits in case of daycare/school closings, caring for ill family members, etc. – Align pandemic policies, standards, and procedures with public health recommendations as well as State/Federal laws — Confirm employee contact information is current and distributed appropriately — Update Intranet site to link to the World Health Organization (WHO), local public health departments, etc.

Activities already taken by organizations to date

<p>Business Continuity/ Information Technology</p>	<ul style="list-style-type: none"> — Confirm critical processes can be performed remotely or identify an alternative — Validate essential tools to work remotely are available (i.e. laptop, VPN, etc.) — Increased network bandwidth due to increased telecommuting, etc. — Remote security access capabilities — Establish a Help Line to assist employees who are not familiar with telecommuting or test thoroughly in anticipation of a pandemic — Review the organization’s Risk Assessment and Business Impact Analysis to confirm the critical business sites, processes, products, services, and a prioritized list of customers that will be the focus of continued operations during a pandemic event — Determine which business processes will cease during the pandemic – deliver minimal viable product — Review the potential impacts to: <ul style="list-style-type: none"> – Legal/Regulatory Requirements – Reputation – Customer Service/Any Current Service Level Agreements – Operational Maximum Allowable Downtime — Sign-off that the Pandemic Plan has been reviewed and approved by the Board of Directors or Committee annually — Validate the Pandemic Plan annually (i.e. through tabletop exercises, functional exercises, tests): <ul style="list-style-type: none"> – So personnel understand their roles and responsibilities – Validate critical business processes can continue with internal and external support – Confirm communication tools are available and operational
<p>Marketing/ Comms</p>	<ul style="list-style-type: none"> — Develop communication vehicles and frequencies targeting: <ul style="list-style-type: none"> – Employees – Customers/Clients – Supply Chain/Service Providers – Board of Directors — Develop a communication plan to facilitate consistent internal and external communications — Determine the appropriate level of communication consistent with an organization’s protocol—keep employees informed without introducing unnecessary stress — Determine appropriate level of communication with clients
<p>Security/ Facilities/ Health & Safety</p>	<ul style="list-style-type: none"> — Direct leadership to follow guidelines published by authoritative authorities (e.g. the Luxembourg Government and WHO) — Inventory hand sanitizers, ensuring appropriate distribution of devices near restrooms, kitchens, common areas — Assess employee health and safety risks — Increased facility cleaning

Activities that should be performed now

<p>Pandemic Planning/ Preparedness Team</p>	<ul style="list-style-type: none"> — Closely monitor outbreaks and announcements as reported by WHO, the Luxembourg Government, and Infocrise — Activate the Pandemic Plan, if appropriate — Work with the area public health departments and emergency management agencies to understand local pandemic response plans and align accordingly <ul style="list-style-type: none"> - Travel Restrictions/Bans - Public Transportation - Daycare/School Closings - Government Shutdowns — Develop Situation Reports on employee absenteeism/check-ins (personal data subject to GDPR) — Open limited service locations with limited services, if applicable — Migrate to 100% virtual operations if needed
<p>Finance</p>	<ul style="list-style-type: none"> — Review cash flow and revise expenditures as necessary — Work with supply chain to inventory forecasts and predict supply and demand — Assess financial stability and identify variables that will impact revenue and cost — Define scenarios that address global slowdowns, model cash flow, etc. — Include trigger-based moves in each scenarios to stabilization organizations
<p>Business Continuity/ Information Technology</p>	<ul style="list-style-type: none"> — Widen Virtual Private Network (VPN) to allow all employees to work remotely

Activities that should be performed now

<p>Human Resources</p>	<ul style="list-style-type: none"> — Issue guidelines provided by public health authorities: <ul style="list-style-type: none"> - Lifting of Travel Restrictions - Public Transportation - Daycare/School Openings - Government Openings — Communicate with personnel to return to the worksite, once they are healthy and/or no longer caring for an ill family member and after any quarantine periods
<p>Pandemic Planning/ Preparedness Team</p>	<ul style="list-style-type: none"> — Debrief and discuss any lessons learned — Assign any outstanding issues and report on the status of such issues until resolution — Protect customers by facilitating a no-penalty situation/fees for cancellations — Consider offering discounts to customers to preserve loyalty
<p>Business Continuity/ Information Technology</p>	<ul style="list-style-type: none"> — Update the Pandemic Plan and any other related Business Continuity/Resiliency Plans based on lessons learned

References to consider during Pandemic Planning activities

The following references, along with company-specific guidance, should be considered during planning activities to obtain planning tools and templates and to remain aware of the latest information related to the situation.

References	Reference links
World Health Organization (WHO)	https://www.WHO.int
Luxembourg Government	https://msan.gouvernement.lu/en/dossiers/2020/corona-virus.html
Infocrise	https://www.infocrise.lu
Ministry of Economy	https://meco.gouvernement.lu/en/dossiers/2020/coronoavirus-entreprises.html
Guichet.lu	https://guichet.public.lu/en/entreprises.html
CSSF	http://www.cssf.lu
CNPD	https://cnpd.public.lu
ABBL	https://www.abbl.lu

KPMG Luxembourg, Société coopérative

39, Avenue John F. Kennedy
L-1855 Luxembourg
T : +352 22 51 51 1

kpmg.lu



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.

© 2020 KPMG Luxembourg, Société coopérative, a Luxembourg entity 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.

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