

WAHL, WILLEMSE & WILSON, LLP, CPAS - COVID-19 RECOVERY PLAN

Wahl, Willemse & Wilson, LLP's (WWW) COVID-19 Recovery Plan has been developed to comply with the directives of Stanislaus County to WWW to resume operations while protecting the health of our employees.

The people responsible for implementing this Recovery Plan are as follows: Amy Wilson and Randee Jorritsma. These individuals will seek the input of all employees regarding any modifications that may be appropriate and will update this Recovery Plan as appropriate.

All employees are required to be trained regarding, and follow all of the requirements of this Recovery Plan. This Recovery Plan is also posted on the front door and in the Kitchen to remind all employees and visitors of the requirements before they enter the office, and while they are in the office.

Comprehensive Risk Assessment

Due to the large size of the office and open workspace for each employee, there is minimal risk of contracting or spreading COVID-19 in the office. The greatest risk areas are the common areas, which require frequent disinfecting and cleaning.

Social Distancing, Symptom Screening and Monitoring, and Verification of Ability to Enter the Office

1. All employees are required to comply with appropriate social distancing protocols while at the office, and are encouraged to do the same while at home.
 - Wash hands with soap and water or use hand sanitizer upon entering the office and often throughout the workday.
 - Avoid touching your face, eyes, nose and mouth.
 - Maintain a minimum distance of 6-feet from others.
 - Stay home if you are ill, have been diagnosed with COVID-19, are experiencing any symptoms of COVID-19, or if you have been, or believe you may have been, exposed to COVID-19.
 - Do not to attend in-person meetings if they can be avoided. Continue to participate in all meetings remotely either through Zoom, conference call, or similar mechanism. If an employee must attend an in-person meeting, the employee must comply with all social distancing protocols.
2. Employees must self-screen for COVID-19 symptoms every day before coming to the office. If you have had any of the following symptoms within the last 14 days which you *cannot* attribute to a health condition other than COVID-19, you are required to stay home and are advised to seek medical treatment: Fever of 100.4, Chills, Cough, Sore Throat, Shortness of Breath , Difficulty Breathing, Persistent Pressure in Chest, Runny or Stuffy Nose, Body, Muscle or Head Aches or Fatigue.
3. Employees who have experienced any COVID-19 symptoms are not permitted to return to work unless all of the following occur:
 - The employee has been fever-free for at least 72 hours *without* the use of any fever-reducing medication,
 - The employee's symptoms have *improved without* any symptom-altering medication.
 - At least 10 days passed *since the employee's symptoms first appeared*.
4. Employees who have been diagnosed with COVID-19 cannot return to work unless the following occur:
 - The employee has been tested to determine if they are still contagious
 - The employee has received 2 negative tests in a row which were 24 hours apart
 - The employee has been fever-free for at least 72 hours *without* the use of any fever-reducing medication, and the employee's symptoms have *improved without* any symptom-altering medication.
5. If an employee believes s/he may have COVID-19, WWW will notify the Stanislaus County Public Health Department and collect information from the employee to assist with contact tracing.
6. Visitors to the office must comply with social distancing protocols and confirm that they satisfy the criteria of Items 1, 2, 3 and 4 above.

Plan for Disinfecting Common Areas and High Traffic Areas

1. All high contact areas (e.g. handles, alarm pad, doorknobs, light switches, copier/printer, telephones, keyboards, mouse, staplers, workstations, microwave, sinks, faucets, etc.) are disinfected daily and cleaned weekly.
2. All common areas and appliances in the kitchen are disinfected daily and cleaned weekly.
3. Restroom area is disinfected daily and cleaned weekly.

Availability of PPE

1. We have cleaning products, sanitizing wipes, soap, and sanitizer available for use by all employees.
2. Hand sanitizer is available at the front desk.
3. Disinfecting spray and paper towels are available in the kitchen and restroom.

Workspace and Schedule

1. Accountants are encouraged to hold remote meetings with clients and if they do have to meet in person, practice of social distancing protocols is encouraged.
2. All desks are appropriately spaced to avoid any employee coming within 6 feet of another employee.
3. Tables in the kitchen are appropriately placed to avoid any employee coming within 6 feet of another employee.
4. The restrooms are all single-stall facilities. Only one person is permitted to be in the restroom at a time.
5. One large conference room is available for meetings, which is large enough to allow for appropriate social distancing.
6. Signs have been placed at the entrance of the office, front desk, hallway, restroom and kitchen regarding social distancing requirements and tips for how to stop the spread of COVID-19.