Responses to COVID-19 are taking shape around the world as governments and private businesses alike take decisive action to limit the spread of the deadly virus. These actions are putting many organizations into unfamiliar territory, including developing policies and procedures to safeguard employee health; disinfect work areas, isolate workers; and cancel conferences, seminars, and other onsite events. Internal auditors have an opportunity to provide advice and guidance as well as independent assurance as organizations navigate risks associated with COVID-19 or other health-related disruptive events.

Based on early responses to an Audit Executive Center Quick Poll, 97% of responding Chief Audit Executives (primarily North American) report their organizations have implemented remote work arrangements for their staffs. Additionally, 60% said their organizations added new technology to support remote working and related data security. Global data on employer response to the pandemic is scarce, but a survey of knowledge workers before the outbreak by global conferencing company PGi found 79% work from home at least one day a week.

There are additional practical considerations and potential limitations that may be exposed when organizations send their entire staffs home to work. For example, how might an organization’s risks related to cybersecurity change when the majority of its workforce operates outside of the company firewall?

Another area where organizations may be unprepared is managing employee issues related to the pandemic. Personnel policies typically address short- and long-term health-related absences, but most do not address how to manage a worker who shows symptoms of a deadly virus. The AEC survey found 56% of respondent organizations implemented new policies relating to employee health and safety.
General questions to assess your organization’s telecommuting policies, procedures, and infrastructure

The following are some general questions your internal audit activity should discuss with senior management to determine if your organization is prepared to significantly expand (even temporarily) its telecommuting capabilities:

- Does the organization have a remote work policy? If so, are employees trained on how to remotely access the network, applications, and their messages, including voicemail?
- Does the organization have sufficient hardware (laptops, headsets, and other equipment) for employees to work remotely?
- How many concurrent external connections can the network support?
- Can the internal security operations center (SoC) and external security vendors capture, store, and assess the additional external traffic?
- What single points of failure could be exposed as the organization increases the number of remote workers? (Single internet service provider (ISP), VPN, Tokenization Server, etc.)
- Does the organization have a plan to deploy virtual connections for all critical functions where laptops are not available, so working remotely is possible?
- How does the organization continue to protect Personally Identifying Information (PII) and Protected Health Information (PHI) as employees work remotely?
- What precautions are being taken to support cybersecurity with the majority of work being conducted outside the firewall?
- How does IT ensure they open only necessary firewall ports and continuously monitor all open ports?
- How does IT ensure anti-virus signatures and patches continue to get updated on all devices for employees who work remotely?
- What contingency plan has the organization put in place should internet, telephony, or cellular service start to degrade during prime working hours?
General questions to assess your organization’s health-related policies and procedures

The following are some general questions your internal audit activity can ask to assess risks associated with personnel policies and procedures when managing a health-related disruptive event such as COVID-19:

- What existing policies does the organization have relating to long-term absence/disability?
- How would the long-term absence of key employees or a significant number of employees affect business objectives?
- Has the organization discussed procedures for dealing with an employee who presents symptoms of COVID-19 or other communicable diseases? Is this outlined in a policy?
- Has the organization discussed procedures for monitoring coworker health should an employee present symptoms of COVID-19 or other communicable diseases?
- Has the organization discussed procedures for disinfecting work areas?
- What plans does the organization have should a key supplier limit output or shut down during a health-related disruptive event?
- How has the organization altered its existing “key personnel” policies to account for multiple key leaders being exposed to COVID-19 or other communicable diseases?
- Have procedures been discussed for reintroducing recovering employees back into the traditional office setting?
- What is the organization’s policy regarding the use of mass transit during a health-related disruptive event?
- What types of employee assistance programs have been implemented or reinforced to assist employees in dealing with emotional or financial challenges?
Practice Guides

- GTAG: Business Continuity Management
- Practice Guide: Business Continuity Management

U.S. Occupational Health and Safety Administration

- How to Protect Yourself in the Workplace During a Pandemic
- Guidance on Preparing for an Influenza Pandemic
- Pandemic Influenza

U.S. Dept. of Health and Human Services Centers for Disease Control and Prevention

National Institute of Standards and Technology

- Guide to Enterprise Telework, Remote Access, and Bring Your Own Device (BYOD) Security