

March 21, 2020

The Honorable Roy Cooper
Governor of North Carolina
North Carolina Office of the Governor
20301 Mail Service Center
Raleigh, North Carolina 27699-0301

Dear Governor Cooper,

Thank you for your bold leadership during this unprecedented national emergency. Your thoughtful measures to protect the health of our citizens, and your successful efforts to obtain the US SBA designation for low-interest loans during this COVID-19 crisis is sincerely appreciated by our 13,000+ members of the NC Association of CPAs.

I am writing in anticipation of increased measures you might consider necessary to protect the citizens of North Carolina. More specifically, I refer to a possible order similar to those other Governors have recently issued, mandating the closure of all nonessential businesses.

I request that North Carolina's Certified Public Accounting Profession be included in any order or guidance interpreting the order listing the **Essential Critical Infrastructure Workforce exceptions** and be allowed to go to their physical offices when needed - maintaining necessary social distance when in their offices. The accounting profession has implemented remote working arrangements. However, there are critical functions required to be performed in the office, including payroll and banking in secure systems, processing mail with checks, invoices, and other financial correspondence. These are a few of the many services that cannot be handled remotely.

CPAs are essential to the US economy as they work on compliance with both federal and state tax, in addition to financial reporting requirements. CPAs are instrumental regarding the preparation of taxes, audits and financial reports for business financing and loans, projections and contingency planning for businesses, and swift implementation of new IRS and state tax measures being put in place - including potential unemployment provisions sought for displaced employees. Many CPA firms are also indispensable support for the financial services industry, including some of the largest banks headquartered and operating in our state.

According to the [Department of Homeland Security Cybersecurity and Infrastructure Security Agency advisory](#) and their [GUIDANCE ON THE 16 ESSENTIAL CRITICAL INFRASTRUCTURE WORKFORCE](#), they cite the Financial Services Sector as one of these essential services.

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“Workers who are needed to process and maintain systems for processing financial transactions and services (e.g., payment, clearing, and settlement; wholesale funding; insurance services; and capital markets activities).”

We believe CPAs and accounting are clearly included in the Department of Homeland Security Critical Infrastructure guidance. Businesses must have access to the financial and management advice CPAs provide.

We offer the assistance of our profession to you and your administration to assist North Carolina businesses through these difficult times. Please let us know how we can help. Thank you for considering our request. If you have any questions or would like further information, please feel free to contact me at (919) 460-1040, or at shbryson@ncacpa.org.

Sincerely,

Sharon H. Bryson, M.Ed.
Chief Executive Officer
North Carolina Association of CPAs

CC: William McKinney, Esq., Counsel, The Honorable Roy Cooper
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