



## The Georgia Society of Certified Public Accountants

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March 21, 2020

The Honorable Brian Kemp  
The Office of the Governor  
206 Washington Street  
STE 203, State Capitol  
Atlanta, GA 30334

Governor Brian Kemp,

The Georgia Society of Certified Public Accountants represents the more than 22,000 licensed CPAs in Georgia. We first want to thank you for your leadership as we all navigate this crisis that none of us have experienced before.

As you continue to evaluate the spread of the COVID-19 virus and seek to mitigate its impact, you face many difficult decisions. Based on what we have seen happen in other states, like New York and California, we believe the need to issue a shelter-in-place order may be on your agenda at some point.

While health care, utilities, grocery stores and public safety are clearly essential services, we request that you consider accounting services as an essential service should you need to issue a shelter-in-place order. Accounting services are critical to the financial markets and the operations of our counties and municipalities behind the scenes, especially when considering legally mandated activities. Further, a precedent has been set in other states; for example, shelter-in-place orders issued by counties in California included accounting services as essential. The same holds true for New York as well where Accounting services are typically considered essential in the same area as banks, insurance and those working in Financial Markets.

The following issues illustrate why accounting services should be considered essential:

1. Accountants provide tax preparation services for individuals, businesses, counties, municipalities and not for profits. While the federal government has extended the 4/15 tax deadlines for this tax season, returns are still required to be filed locally and for other purposes. For example, Business Personal Property Returns are due by April 1 for all counties and municipalities in Georgia.
2. Banks and other lenders require current financial statements and information when reviewing loan requests or a financial restructuring. These requests are likely to increase as a result of the current COVID-19 crisis.
3. Accounting professionals handle critical and sensitive information, requiring robust cybersecurity systems. While very large companies operate in paperless systems with secure remote access, there are many small to midsize companies and individuals that continue to use paper documents. Even if all these documents could be digitally transmitted, cybersecurity remains a concern. Accounting firms have office IT systems in place for managing and protecting consumers' data; these systems aren't always as sophisticated (and, in some parts of the state, readily available) in a home-office environment.
4. Businesses are facing difficult decisions due to the major disruption caused by COVID-19. More than ever, business owners will rely on their CPAs to provide analysis and advice that allows them to make vital decisions, meet their contractual obligations, pay their employees and-ultimately -stay in business. This is especially important as we look to rebuild the economy here in Georgia.
5. The services provided by accounting professionals are used across the entire state of Georgia. By naming them as essential, many communities are and will continue to be served.



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We are in an environment where the rules are changing day-to-day. We need calm and rational approaches to the problems ahead of us. By including the accounting profession as essential, you are ensuring that a key resource will be available to individuals and businesses to help them make the critical financial decisions they will face.

We appreciate your consideration and are happy to answer questions or provide more information. Please reach out to Don Cook, VP, Legislative affairs at [don.cook@gscpa.org](mailto:don.cook@gscpa.org) or 404-877-2154 should you need any additional information. We hope and pray this crisis passes quickly and that Georgia returns to a stable and healthy environment.

Respectfully,

Boyd E. Search, CAE  
President & Chief Executive Officer  
The Georgia Society of CPAs

*The Georgia Society of CPAs is the premier professional organization for CPAs in the state of Georgia. With almost 14,000 members throughout the state, the purpose of GSCPA is to achieve excellence by providing superior advocacy, leadership, service, lifelong learning, and personal and professional development opportunities. For more information, visit [www.gscpa.org](http://www.gscpa.org).*