



March 21, 2020

The Honorable John Carney
Governor of Delaware
Carvel State Office Building
820 N. French Street
12th Floor
Wilmington, DE 19801

Dear Governor Carney,

First, I want to thank you for your bold leadership during this extreme crisis. I also want to acknowledge your recent efforts to receive the US SBA designation for low-interest loans during this COVID-19 crisis. We will be sure our 800 Delaware CPAs are aware of this and ready to assist Delaware's businesses.

Second, I am writing in anticipation of increased measures to protect the citizens of Delaware which might include an order to close the physical locations of all non-life-sustaining businesses in Delaware.

I am hereby requesting that Delaware's Certified Public Accounting Profession be included in the list of the **Essential Critical Infrastructure Workforce exceptions** and be allowed to go to their physical offices when needed and by maintaining the social distance guidelines when in their offices.

While the Profession has implemented remote work, there are some critical functions that are required to be done in the office, including payroll and banking in secure systems, processing mail with checks, invoices, and other financial correspondence. This falls under the Professional and Business Services [classification of the NAICS](#) in two categories, #5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services and #5511 Management of Companies and Enterprises which covers CPAs and management accountants in businesses and non-profits (CFOs, Controllers, etc.).

CPAs are essential to the US economy as we work on compliance with Federal and State Tax and Financial Reporting requirements. CPAs are essential for the preparation of taxes, audits and financial reports for business financing and loans, projections and contingency planning for businesses.

3512 Silverside Road
p. 302-478-7442

8 The Commons
f. 302-478-7412

Wilmington, DE 19810
www.dscpa.org

The Honorable John Carney
March 21, 2020
Page Two

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,



“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 but want to make sure you consider our request should you have to take increased security measures.

I also want to make our Profession available to you and your departments to assist Delaware businesses through these difficult times.

Thank you for considering our request. If you have any questions or would like further direction, please contact me at (302) 478-7442 or dana@dscpa.org.

Very truly yours,

Dana Rubenstein
President & CEO