



The chief legal  
officer's role in  
transition back to  
the workplace



MAKING AN  
IMPACT THAT  
MATTERS  
*Since 1845*

Employers are confronting a myriad of decisions as the workforce—or at least some of it—transitions back to the workplace. The chief legal officer (CLO) has a key leadership role to play as the enterprise considers the decisions and risks related to workplace transition.

# The decision to transition back to the workplace

There are several sources that offer guidance for returning employees to the workplace. These include federal, state, and local sources and recommendations from health care professionals which may be relevant to your geography and industry.

- The White House and US Centers for Disease Control and Prevention's (CDC) [Guidelines for Opening Up America Again](#)
- Applicable state, county, and city schedules and guidance—being mindful that rules may differ significantly by jurisdiction
- Guidance propounded by the [CDC](#), the [Occupational Safety and Health Administration](#) (OSHA), and other applicable agencies
- Industry-specific guidance by OSHA ([package delivery workforce](#), [manufacturing industry](#), and [retail workers](#)) and other applicable agencies
- Industry group and/or third-party guidance (for example, National Retail Federation, National Restaurant Association, or US Chamber of Commerce)

The CLO is uniquely positioned to understand these varied and complex regulatory frameworks and to help inform the conversation relevant to risk related to potential outcomes. You can take the lead in helping your organization clearly articulate its risk profile and making related decisions, consider:

- Tools to inform strategic decisions: the [Reopen the Workplace Navigator](#) tool from Deloitte, [economic scenarios](#), and the

[government response portal](#) for up-to-date laws in more than 100 countries

---

**Tip:** Many organizations have created a crisis response command center,<sup>1</sup> with representatives from HR, IT, legal, security, and office management, to coordinate and oversee various aspects of a return to the workplace. The CLO should figure prominently in discussions with this group because so many transition issues implicate various levels of legal risk.

---

Many individual state orders mandate that telecommuting should continue for roles that have demonstrated success doing so during the stay-at-home period. Thus, a determination of which functions must be performed at the workplace will be helpful. As CLO, you should encourage the enterprise to document job functions that have not successfully been performed from home during stay-at-home orders for use in determining which employees and jobs must return to the workplace. The reasons why particular roles must be performed in the office should likewise be documented. It is likely that your workforce will fall into one of two categories, although several combinations of pieces of these two categories are also possible.



# Work from home

For the portion of your workforce that will work entirely or partially from home, you may want to consider training related to cybersecurity and leading remote teams. For employees both within your legal department and the larger enterprise, carefully consider immigration, labor, and employment ramifications of remote work arrangements.

**Tip:** It is likely that much of what the legal function does can be continued in a remote work environment. For legal departments that continue to work virtually for a sustained period of time, training may be needed to reorient the team to a longer-term virtual work situation and provide relevant resources and support. If it hasn't been assigned already, priority should be given to training focused on cybersecurity and data protection.

## Cybersecurity and data protection

### Common challenges:

- Increases in socially engineered cyberattacks targeting financial and personally identifiable information (PII) data
- Cyber risk levels are elevated due to an increase in phishing and malware attacks

- Some communication and collaboration tools may not be secure, even where these platforms have their own built-in controls
- Client and customer data may be more vulnerable when employees work from home if employees are transmitting data on unsecure networks and/or saving or printing on home devices

Elevated threats of today will persist and pose substantial risk in your environment.

**Source: *Deloitte COVID-19: Cyber preparedness & response***

- Employees who previously did not work at home may not be familiar with cybersecurity and data protection leading practices. Most are likely to benefit from regular reminders related to cybersecurity leading practices.

When asked which one matter will likely require the most additional resources in the coming year, the answer chosen most by general counsel was “data protection and privacy.” Indeed, the focus on data protection and privacy should not be relaxed at this time, and a continued and sustained focus is merited.

**Source:** *Association of Corporate Counsel, “2020 ACC Chief Legal Officer Survey,” 2020*

- Potential threats to attorney-client privilege may arise where there are risks to cybersecurity or where attorney-client conversations may be overheard (by family members, for example).

#### Responses:

- Roll out or reoffer cybersecurity training to employees, including training and guidance on how to best leverage controls for the various communication and collaboration tools they use. Repeat and reinforce training as often as necessary.
- Communicate new and emerging threats as they arise to legal and throughout the enterprise. Provide remote working employees with the tools and instructions necessary to protect data and maintain data privacy protocols.
- Prioritize the preservation of the attorney-client privilege in a remote working environment. Remind employees not to forward documents to personal email accounts or use other unsecure methods to transfer files or communicate with clients. Likewise, counsel them to avoid privileged conversations in the presence of family members or other housemates.

**Tip:** CLOs may want to consider cybersecurity insurance or review their existing policy to identify gaps in coverage arising as a result of the increased or complete reliance on work-from-home mandates.<sup>2</sup> Specialized training relating to carve-outs in the policy—for example, the use of unencrypted storage devices—should be made available to employees. Issues may also arise where employees use home or personal devices, and employees in legal and throughout the organization should be aware of the potential for forensic investigation of these devices if an incident occurs or a claim is made.<sup>3</sup>

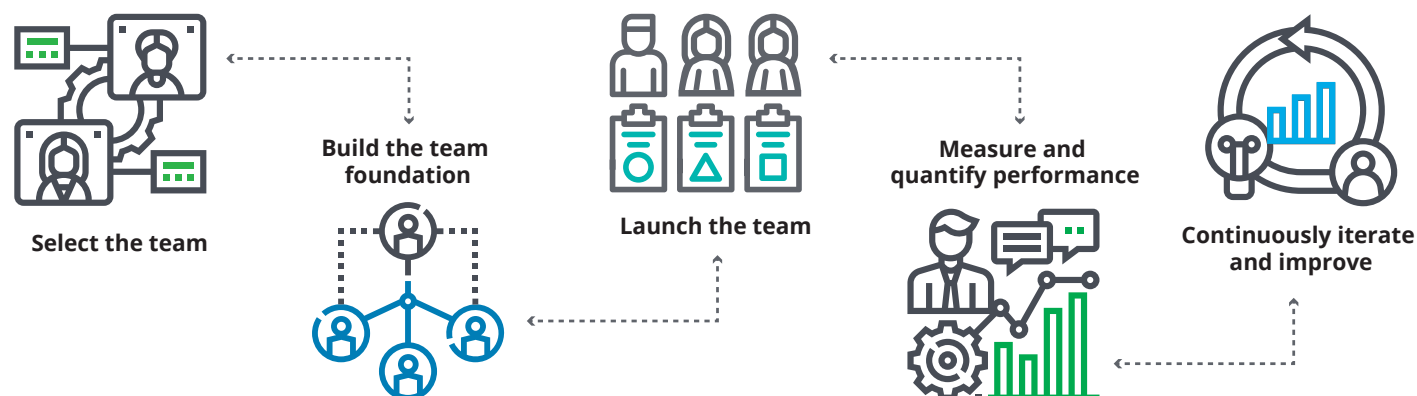
**Tip:** Consider developing a written risk assessment and information security plan for remote workers. Identify the most likely threats and provide regular training to prevent data theft.

#### Leadership

##### Common challenges:

- Even before COVID-19, many respondents to Deloitte Consulting LLP’s 2019 Human Capital Trends<sup>4</sup> survey believed that new leadership skills would be required in the 21st century, with half citing an ability to manage on a remote basis as being important.<sup>5</sup>

## Establishing a high-performing virtual team



- Legal executives have also identified leadership training as a top priority,<sup>6</sup> and thought should be given to what new, different, or more deeply developed skills leaders may need in a fully or partially virtual environment.

#### Responses:

- The Simply Irresistible Organization™ framework provides a starting place for thinking through which leadership skills you may want to emphasize. Note that, while the areas of focus may be the same in both virtual and in-person environments, the appropriate leadership behaviors may be very different.

The social contract between employer and employee has changed, leading to a shift in the previously accepted terms of the relationship:

- The boundaries between work and life are evolving. For some, biases against working from home are also dissolving.
- The topic of emotional well-being is at the forefront of business leadership topics.
- Employees' concerns of safety in all forms, including physical, emotional, and even financial and digital, have increased and become more prominent in conversation.

**Source: Deloitte Development LLC, "Reopening the workplace: The resilient leader's guide," April 2020**

- More specifically, you may want to consider the following to help engage your teams in a virtual environment:
  - Check in frequently. Keep communications positive, if possible, but when not possible, be transparent about what you know, what you don't know, and what you're going to do about it.
  - Keep messaging clear. Separate messages focused on well-being from those focused on substantive work. A message that addresses both runs the risk of being perceived as insincere.
  - Be other-centric. "How are you" is better than "I care about you," because it focuses on the recipient of the message, not the sender. Try to remember that each person is adapting to the workplace changes in his or her own way and at his or her own pace.
  - Be open and honest. Share your own experience. Doing so can help to create a sense of psychological safety, which in turn opens the door for others to talk about their experiences.
  - In addition to individual leadership skills, training may be necessary to help legal department leaders reimagine team dynamics for the extended virtual work environment.

**Tip:** Transparency and vulnerability are valuable leadership attributes. By sharing your own challenges with your team, you open the door for others to acknowledge they are also feeling affected and create an opportunity to problem-solve together.

#### Tax and immigration considerations

##### Common challenges:

- Workers who normally work in the office may incur tax consequences as a result of working in another geography, whether they are at home or stranded or quarantined in another location, if that alternate location is in a tax jurisdiction that is different from that of their office.
- Where employee furloughs or separations are expected, consider the implications on those employees who hold visas. In the case of separations, impacted employees may be delayed in leaving the country in a timely manner as required by applicable immigration law because of travel restrictions in the United States or abroad, and furloughs may not be allowed.

##### Responses:

- Know where your employees are physically located. Maintain records for days worked from any location that is not the office and check state and international tax rules and guidance to determine any potential tax ramifications.
- Understand the current state of immigration law to inform decision-making related to employee furloughs and terminations without discriminating.

**Tip:** Know the obligations to reimburse employees for expenditures related to remote work, such as any Internet access fees and office supplies, especially where having an employee incur such expenses would cause an hourly employee to make less than minimum wage.



# Transition back to the workplace

A return to the physical workplace may be necessary for some portion of your workforce. Note that employees may have strong feelings about returning to work, both for and against. If possible, allow employees to express these concerns and play an active role in planning their transition back to work, if possible. How employees are treated now will likely affect their long-term loyalty to the organization.

---

**Tip:** Some employees may fear a return to the workplace. Consistency in the treatment of these employees is critical to prevent potential discrimination claims.

---

When planning for a return to the workplace, several relevant considerations are important:

## **Testing and protective gear** **Common challenges:**

- Employers may consider workplace testing to help allay concerns over physical workplace safety. Equal Employment Opportunity Commission (EEOC) guidance addresses certain diagnostic testing, but in an environment where employees may want to know the status of their coworkers' health, maintaining data privacy may be more difficult.



- Employers may still be required to accommodate employees with disabilities, including those with a higher risk for severe illness.
- The availability and efficacy of protective gear for both your workforce and visitors and customers should be considered, and OSHA may have issued specific guidance for your industry related to protective gear.

#### Responses:

- Require that managers and other leaders are well-trained and frequently updated on procedures related to testing and the requirements related to protected employee health data. It is critical that this data not be used in employment-related decisions (such as raises and promotions).
- Establish protocol related to accommodations and employee health considerations. Managers should not be making these decisions on their own.
- Be proactive in securing the appropriate protective gear. Typical supply chain systems may not be functioning as usual, and timelines may be extended while shortages in supply are to be expected.

**Tip:** Consider adding an extra layer of controls related to employment decisions to help support the more complicated situations that may arise.

**Tip:** Review your organization's employee assistance program to confirm that benefits and program offered align to the current needs of the workforce.

#### Facilities and customs

##### Common challenges:

- The pre-COVID-19 trend toward coworking, hoteling, and shared or creative spaces may make returning to the workplace more challenging.
- Workplace hygiene standards will be significantly more important to workers,

but may be difficult to meet. What may have been previously unnoticed will likely be met with intensified scrutiny.

- Mail distribution and deliveries can be a source of concern.

**Tip:** Consider adding new building technologies. Technologies such as air quality monitors, white light disinfecting, and even sensors to help monitor the number of people that gather in small spaces like elevators could be useful.

#### Responses:

- Consider renovations to the workspace that may include the installation of no-touch options, screens, or partitions between employee workstations. The office may need to be reoriented so that employees do not face others and can maintain the appropriate distance. Common and community spaces may need to be closed or limited in their use.
- Review and renegotiate contracts with building maintenance and cleaning crews to include provisions related to using FDA-approved disinfecting products and techniques. The frequency and scope of cleaning may need to be expanded as well. Be sure to set up communication channels so employees can report concerns with office cleaning routines.
- Establish mail- and package-handling protocols that may include requirements to wear gloves when handling, disinfection of packages, and holding mail for a sitting period prior to distribution. Train staff on appropriate protocols.

**Tip:** While providing for clear lines of communication from the employee to the employer related to health and safety, note that these concerns may give rise to whistleblower protections. Be sure to review whistleblower protection protocols and provide updated training and regular reminders to managers and leaders.

Whether employees remain virtual or return to the workplace, communication will be critically important to enterprise success. Having clear communication protocols and a regular cadence of communication can help to reassure employees that work policies, whether virtual or in-person, have been well-thought-out. Be sure communication channels allow for workers to quickly escalate concerns to management and, whenever possible, address concerns promptly.

It will also be important to rely on a strong network of peers and colleagues. Shari Fallek Coats, deputy general counsel, Deloitte LLP, says "CLOs are having to step into areas of law and situations that they may not have navigated before. It is critical that they become comfortable not just with identifying issues, but in providing well-thought-out solutions, even on topics that may not be purely legal. To do this effectively, lean on your networks, your trusted community of peers, to get through this together. No one knows everything at this point, but allowing yourself to be a little vulnerable, and asking colleagues for their thoughts and advice, can help."

As employers continue to navigate work transition considerations, the CLO can play a key role in establishing the protocols that enable success. For more insight into transition strategies and other insights to help you respond to the COVID-19 crisis, visit Deloitte's COVID-19 Resource and Insights hub and Epstein Becker Green's Coronavirus Resource Center.

# Endnotes

1. Deloitte Development LLC, "COVID-19 checklist: Practical steps for the immediate, midterm, and long term, Part II," May 2020.
2. Deborah Golden, Jason Frame, and Kevin Miller Smith, "Staying safe: Sustaining your organizational cyber hygiene amid COVID-19 disruption," Deloitte, May 2020.
3. Judy Greenwald, "Surge in working from home raises cyber exposure issues," Business Insurance, March 17, 2020.
4. Deloitte Development LLC, "2019 Deloitte Human Capital Trends," May 2019.
5. Ibid.
6. Association of Corporate Counsel, "2020 ACC Chief Legal Officer Survey," 2020.



# Authors

**Lori Lorenzo**

Research & Insights Director  
Chief Legal Officer Program  
Deloitte Transactions and Business Analytics LLP  
lorilorenzo@deloitte.com

**David W. Garland**

Chair, Labor and Employment Steering Committee  
Epstein Becker Green  
DGarland@EBGlaw.com



This publication contains general information only and Deloitte is not, by means of this publication, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This publication is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional adviser. Deloitte shall not be responsible for any loss sustained by any person who relies on this publication.

#### **About Deloitte**

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. In the United States, Deloitte refers to one or more of the US member firms of DTTL, their related entities that operate using the "Deloitte" name in the United States, and their respective affiliates. Certain services may not be available to attest clients under the rules and regulations of public accounting. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more about our global network of member firms.