



Western India Regional Council of  
The Institute of Chartered Accountants of India  
(Set up by an Act of Parliament)



# GUIDE TO WORKING FROM HOME FOR EVERY PROFESSIONAL



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# GUIDE TO WORKING FROM HOME FOR EVERY PROFESSIONAL

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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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# Foreword

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*“The secret of change is to focus all of your energy, not on fighting the old, but on building the new”*

We are on the cusp of a professional evolution. We might have been forced into it, but as Chartered Accountants we not only take change in our stride but also find solutions and adapt to new situations successfully.

Today, due to Covid-19, working from home has become the new norm. Since quite a bit accounting work is now digitized, it can be done online, often from anywhere and currently from the safety of one’s home.

Working from home has its pros and cons. Challenges include technical and technological know-how, separating personal and work lives when they occur in the same physical space and learning to focus and stay on task without direct supervision.

As long as people understand these challenges and strategise to work around them, it’s easy to overcome them and thrive. A few points to keep in mind while working from home include be alert to advanced technology, always keep security in mind, always stay in touch with colleagues and clients, put in more than your regular hours, create a separate working space and if that is not possible then create a designated area which is only for work. This will go a long way in ensuring you are focused and in work mode in that area.

While it’s uncertain how long current practices will stay in effect, we are of the opinion that this is a paradigm shift in business practices. Offices might find huge savings in rentals and time by working from home, conducting remote meetings with each other as well as clients. However, at the end of the day, you have to be visible with your seniors and clients so that they recognize your talents and you have to make an effort to be part of the team, even if it is virtual. It is important that supervisors see your talents and respect them in order for you to be successful.

To that end, WIRC is proud to present this e-publication on ‘Work From Home’. I commend the special efforts by CA. Arpit Kabra, RCM and CA Yashwant Kasar, RCM as well as special thanks to CA. Shirish Padey, CA. Dinesh Tejwani and CA. Alok Jajodia. I am sure that the efforts put in by all the learned contributors will go far in helping members and students create a strong and professional work from home environment. I appreciate the endeavours of the authors and look forward to this publication being read by finance professionals not only in our Region but across the Nation.

**CA. Lalit Bajaj**  
*Chairman, WIRC*



# Preface

*“Without change there is no innovation, creativity, or incentive for improvement. Those who initiate change will have a better opportunity to manage the change that is inevitable”-*

Change is the only constant and for Chartered Accountants its more than necessary. We are the elite finance professionals. Not only are we guardians and nurturers of wealth but also partners in nation building. With such immense responsibilities resting on our shoulders and the highest professionalism expected of us, we cannot afford to let situations dictate over us, but we have to labour to overcome hurdles and come out on top.

The current scenario is one which will test us thoroughly in every aspect of our professional and personal lives. We have to, while staying within the confines of our homes, walk a fine line balancing our professional and familial responsibilities. Considering that we have to be at our professional best in a non-professional environment it is critical that we remain aware of our duties at all times.

Members have had a very steep learning curve to overcome in order for them to acclimatise themselves with digital technology in order to communicate and collaborate virtually.

While technology can still be learnt with ease, it is the complete package which has to implemented in order to move ahead professionally in the new digital world. Since intelligence is the ability to adapt to change, we, at WIRC, have endeavoured to ease the way forward for our members and students.

To that end, this e-Publication will be a guide to make it easier for the professional to work from home. It covers all crucial topics needed for big as well as small and medium firms in order to operate smoothly at this moment in time. Operational models, security, IT and infrastructure are covered here to give a clear picture to all finance professionals.

I am thankful to CA Lalit Bajaj, Chairman WIRC and my Council colleagues for supporting us in this publication. I would like to thank all the contributors CA Adarsh Madrecha, CA Ankit Sanghavi, CA Hardik Mehta, CA Jay Shah, CA Jiten Mehta, CA Alok Jajodia for creating this publication amidst very tight deadlines and special mention for CA Dinesh Tejwani for helping us conceptualize this book and coordinating with all to ensure this is created quickly. I am thankful to CA Shirish Padey who has done an exceptional work to vet the publication overnight and provide vital guidance and various benchmarks. Lastly, I am grateful to CA Yashwant Kasar for his efforts in publishing the book in record time. I am sure that members will be able to implement the guidelines within and move towards a stronger service ethic in the new digital age for Chartered Accountants.

**CA Arpit Kabra,**  
RCM



# Preface

The coronavirus pandemic is forcing many people to work from home to reduce social contact and minimise the associated risk of transmitting the disease. At this moment in time, technology is the main support to professional work from home.

However, the sudden lockdown has also caught many members and students unaware of the many factors which need to be taken into consideration when working from home.

So what are some of the things to consider when setting up and managing home working for your staff over the coming weeks and months? The list is long and ranges from IT security and Data Confidentiality to managing internal and external communication seamlessly.

While most members are used to operating at a high intellectual level, problem solving and analysis, 'work from home' throws up a whole plethora of mental, professional and digital hurdles which have to be overcome.

This guide has been specifically created in order to assist members navigate the various hurdles with ease and smoothen client and professional interactions. It will help the fraternity to continue to provide the high level of service excellence which is expected from Chartered Accountants.

I thank CA Lalit Bajaj, Chairman, WIRC for his continued support as well as my Regional Council colleagues. I would like to thank all the contributors CA Dinesh Tejwani, CA Adarsh Madrecha, CA Ankit Sanghavi, CA Hardik Mehta, CA Jay Shah, CA Jiten Mehta, CA Alok Jajodia for their commendable efforts to bring out this book within a short span of time. I also specially thank CA Shirish Padey for reviewing and vetting the book with some very vital inputs.

I am sure that this would be a very useful publication for the members in the current scenario.

**CA Yashwant Kasar,**  
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## Reading this book:

This publication is an attempt by the Western India Regional Council (WIRC) of the ICAI to guide its members on various technology and techniques available for enabling Working from their Homes during this lockdown scenario due to COVID. The book highlights all the best and standard practices that can be adopted by every professional for a smooth functioning from a location away from their offices.

To make the book relevant and practical, reference to several brands/vendors pertaining to hardware, software, and mobile apps have been made. All these brands/vendors have been mentioned only as a reference for information purposes only and not to be considered as recommendations. WIRC in no manner whatsoever is endorsing any of these products, brands or process.

The book also mentions the prices of various products and services. The prices given are as reference points only and are subject to change from time to time. All prices mentioned are indicative and subject to negotiations. WIRC does not guarantee any such pricing. Readers are advised to make proper inquiries about the product/services and pricing before taking any decision. There are other products and services available and the names mentioned in this book are only a small sample given for easy reference. Various software mentioned in this book may have free versions with some limitations in the features. However, we strictly recommended to procure the licensed version of the software for enhanced features and utmost security. It is encouraged that users take a well informed decision for their working. WIRC shall not be responsible in case of any damage that may be caused to the users.

This book refers the following terms interchangeably:

- CA Firms, Principals, Practising CA, Organisation
- Employee, Team Leaders, Team Members, Seniors

The book refers to several technical terms of hardware etc which are explained in [Annexure D](#). Words highlighted in **Yellow** indicate **Hyperlinks** that have been provided for quick reference.

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## Chance or Choice

COVID-19 seems to be a watershed moment in our lives. Health experts believe it will have long term implications on our lives. For the sake of simplicity, we will refer to COVID-19 as COVID.

### pre-COVID

CA firms primarily either work at offices or at client locations. Principals and teams generally report to the office every working day unless they are on client visits for audit or visit to tax departments. Gradually visits to tax departments have reduced substantially. The Income Tax department has started e-assessment and moving towards faceless assessments. GST, on the other hand, right from the inception has been a digital tax, involving no paper and no visit to the department.

In non-metro cities, clients regularly visit CA offices for accounting, tax compliance, and advisory purposes. In metro cities, the visits are uncommon for sheer distances and commute hassles. So, audio conferencing and video conferencing are commonplace.

A major part of compliance work is done without any visit by or to a client. All digital documents are submitted via email or cloud storage and e-filing done right from the firm's office.

But when it comes to the team, the concept of "work from home" is almost absent. It is expected that each team member will come to the office and work. When team size increases, CA firms invest in more office spaces and infrastructure. The thought of "work from home" generally never comes as a possible solution. This in spite of the information technology and ITeS sector successfully working on this mode for several years. Many financial services companies also permit partial work from home to their employees.

So, the work culture, processes, and infrastructure: everything centers around the physical presence of principals and team members.

### Lockdown

A sudden announcement of complete lockdown announced by honorable Prime Minister Mr. Modi on March 24, 2020 took everyone by surprise. No one was prepared for it. The lockdown initially was for 3 weeks. Lockdown 2.0 was extended for another 3 weeks. Lockdown 3.0 further extended it for 2 weeks but with some relaxation. Lockdown 4.0 has been announced starting May 18, 2020 for 2 weeks with more relaxations. So, at the time of publishing this book, we have already spent 8 weeks sitting at home and have not been able to visit our offices.

This period created two distinct classes of CA firms:

1. Those who could seamlessly shift to work from home because of their IT infrastructure, systems and processes.
2. Those who struggled to do very little as their infrastructure did not permit “work from home” OR their team members were not technically savvy or equipped.

This period also gave an opportunity for all of us to stop and introspect at the way we have been working so far. Several firms could see the real benefits of “work from home” in the form of increased efficiency and the possibility of cost-saving. At the same time the challenges of working in a different environment brought to the fore, quite a lot of challenges.

The news headlines by Tata Consultancy Services CEO grabbed everyone’s attention when he announced that 75% of the time a staff can work from home. TCS looks at this as a great model to save costs and is implementing it to complete it by 2025.

TCS took lockdown to relook at their 20-year-old working model and come with a new plan.

Globally Google and Facebook have permitted the majority of their employees to work from home till 2021 while Twitter CEO went a step further by saying that employees can work from home forever.

## **post-COVID**

The World Health Organisation is of the opinion that COVID will be around for a long time. A vaccine is several months away. So even when lockdown is released, it will be in parts and will come with several restrictions.

The office will no longer look the same as Pre-COVID. The **National Center for Disease Control, World Health Organisation,** and **ICAI** has released an advisory on precautions while restarting operations. The summary of the same is as follows:

1. Social distancing - a distance of a minimum of 1 meter (3.28 feet).
2. Disinfecting tables, desks, phones, etc. regularly.
3. Sanitizers at entrance.
4. Frequent hand washing.
5. Face mask.
6. Thermal Scanner.
7. Avoid unnecessary travel.

8. Work from home to the extent possible.
9. Make alternate workgroups.
10. Make greater use of digital media for coordination and work.

Space is a major constraint in metro cities and it is observed that most CA firms operate out of small offices, which are very cramped. Maintaining a distance of 3 feet between two workplaces itself may require part of the workplace to stay home. Chartered Accountants over 60 years of age, will have to be extra cautious and may have to continue working for home.

This is the right time to switch to work from home culture in a phased manner. This will not only be a safe model but also a more effective and efficient model for CA firms to deliver services. This will also help us to overcome geographical barriers in delivering our services.

### **Chance or Choice**

While the current situation arising out of the COVID outbreak has made work from home a necessity, can CA firms adopt this model out of choice?

There are valid arguments favoring work from home are as follows:

#### ▶ **Infrastructure cost savings**

One definite advantage of work from home is savings in infrastructure costs. While office space may be available at reasonable costs in small cities, it tends to become very high in metro and mini-metros.

An easy way to quantify savings would be 'cost per seat'.

*"Think of financial savings"*

#### ▶ **Saving in commuting time**

Again, the problem of metro and mini-metros. Traveling during office hours is a big hassle for most people. Long and uncomfortable commuting conditions take away the major part of a working day, anything from 1 to 4 hours to and fro.

*"Think of saving in carbon footprint"*

#### ▶ **Wider availability of human resources**

In a physical work environment, a firm's choice is limited to a local person who can commute to work every day. Upon deciding in favor of work from home, the firm can select employees from any part of the country (or even world).

Today youth have to travel from small cities to metros in search of work. This puts extreme pressure on civic amenities and traffic of metro cities. On the other hand, parents are left alone in small cities.

*"Think of reverse migration"*

▶ **Technology is enabler**

A few years ago, work from home was unthinkable. Today affordable technology and digital infrastructure have made it possible for even a very small firm to plan and work from home.

Low-cost laptops, the lowest priced internet plans in the world, cloud-based software, tools to access desktop-based software remotely, cloud data storage, free video conferencing tools; all these have created a perfect environment for work from home.

*"Think of investment in technology"*

▶ **Work is moving digital**

The age of physical books, vouchers, tax returns, bank payments are way behind us. Almost all regulatory filings are digital, so are tax payments. A major part of the business community has moved to electronic accounting. The government is now moving towards faceless assessments requiring no physical presence and no paper filing. Courts are working on ambitious plans to start virtual hearings. The stakeholders around whom the practice is centered do not require any physical presence.

*"Think towards virtual practice"*



In an office work environment, a firm has one or more servers that hosts software applications and data. A wired or wireless local area network allows team members to connect the server and start working.

A CA firm has to use several software applications for accounting, TDS compliance, Income-Tax return filing, GST return filing, etc. Most CA firms continue to use desktop-based or client-server solutions for this purpose. Although in recent years there has been the adoption of cloud-based solutions, the ICAI committee "Members in practice" has been making available several cloud-based solutions to the members. Refer to **Annexure A** for more details.

Hundreds of documents are generated in a days' work at a CA Firm. Tax calculations, filing acknowledgments, audit papers etc. These documents are required to be stored as per the regulatory requirements for several years and their need may further arise after several years for assessments, litigation etc.

So while working at the office, it is easy to access software and data on the office server, the challenge is to make it available remotely to the team members working from home.

This problem is being discussed from the point of view of small and medium CA firms. Although practices may vary from firm to firm, a generalized view based on surveys and personal interaction is being presented here.

### Model for small firms

A small CA firm with one Principal and up to 4 team members, in general, has limited IT infrastructure.

There will be a server to host accounting software and one or more tax compliance software. Audit control is done via spreadsheet check-lists and shared folders on the server. Task monitoring is via personal interactions or at best via a spreadsheet tracker.

For these firms, shifting to work from home model will not pose much of a problem. It is presumed that such firms have limited IT budgets and will not mind the little inconvenience.

- ▶ Instead of keeping the server at the office, the Principal can take it home. In most cases, it is a desktop or laptop.
- ▶ If accounting software is Tally, it can be accessed by team members via the Remote Login feature of Tally.

- ▶ Tax Compliance software can be accessed in two different ways:
  - If the license is a single user, multiple single-user licenses can be taken from the vendor and each team member can be given an independent license. However, this is possible only where a common central database is not required by the software.
  - A more practical way is to let team members access the software installed on the server via **remote desktop** software (e.g. AnyDesk) However, the limitation would be that only one person at a time will be able to work on the server.



### Tip

*Documents that can be uploaded on a cloud server can be then easily accessed by team members. If the firm is using a free Gmail account, it has 15 GB storage available free. By investing ₹ 1,300<sup>1</sup> per year this space can be increased to 100 GB. OneDrive also offers 100 GB space @ ₹ 123 per month.*

*An investment in a Network Attached Storage (NAS) with a storage capacity of 3 TB can be purchased for approx ₹ 14,000 - ₹ 18,000. So if data size is very large, investing in a NAS drive makes commercial sense.*

### Model for medium firms

A typical partnership firm of this size may have 2-5 partners, few semi-qualified or qualified CAs, commerce graduates and article trainees.

This kind of setup requires more organised working and hence more IT resources, viz.

- ▶ An application for the various software and data server for the current data.
- ▶ Multi-User version of Accounting and Tax Compliance Software on the server.
- ▶ A Network Access Storage device for data backup.
- ▶ Combination of desktops and laptops.

In work from home environment, there are two choices to such a firm:

- A. Enable current infrastructure accessible from home via VPN.
- B. Shift to a Virtual Private Server.

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<sup>1</sup> Prices are indicative and are subject to change.

**A. Enable current infrastructure accessible from home via VPN**

In order that team members can access the office server from their homes, the following changes will be required:

- ▶ Keep the server ON during office working hours with proper air-conditioning or ventilation.
- ▶ Install a Virtual Private Network (VPN) so that team members can access the server securely via the internet.
- ▶ Install **firewall** for further enhancing the security of the server.

**B. Shift to a Virtual Private Server (VPS)**

Another method is to host all the software in a VPS. It can then be accessed by team members via a remote desktop application on their laptops/desktops.

The table below gives a generic comparison of On-Premise and Virtual Private Server. Since each hosting provider may offer different features, hence proper care should be taken before signing up. Some of these features may not be available with the hosting provider e.g. backup.

Particulars	On-Premise	Virtual Private Server
Hardware and OS Software	Firm's responsibility	Hosting Server provider's responsibility
Upgrade	Involves procuring new hardware or enhancing existing hardware	Can be done remotely with few clicks
Cost	Capital expenditure. Running and maintenance costs. Depreciation	Monthly Subscription Fees
For Work From Home	The server must be switched ON so that the team can access it remotely.	Always On or can be managed remotely
While at office	Can work with Local area Network	Will still need internet to connect and work
Security	Firm's responsibility to install firewalls, VPN, etc.	Free or paid security options can be subscribed
Backup	Firm's responsibility	Managed by hosting provider

## Accessing Data from the Client's servers

One of the most important aspect that a CA Firms would exercise is to access the data from the client servers in some cases. Following care needs to be taken while doing so:

- ▶ It is always better to have a clear understanding with the client (preferably should be documented) for access through either **Virtual Private Network (VPN)**, or **Remote Desktop**, or any other mechanism.
- ▶ Clients may require scanning of team member's laptops and desktops, disabling USB Ports, etc. for security reasons. Always scan your device before and after accessing the client servers.
- ▶ Avoid access a live environment (with Insert/Edit/Delete rights) even if the client has no objection to the same. It is better to log in with 'Read Only' access.
- ▶ The other option could be to have the client's staff to extract the data or screenshots and share them on the Video-conferencing tool.
- ▶ It is not recommended to execute any scripts, tools, and utilities on the client environment without their specific permission.



CA Firms are not new to the concept of data security and confidentiality. While there is a certain degree of effort put in by most firms irrespective of their size, to keep the data secure and maintain confidentiality, what is lacking is formalizing the practices and policies they follow. This has continued in the new WFH scenario wherein for most small and mid-sized firms, the data security and confidentiality policies are more of an informal understanding between the team members on a case to case basis.

About data protection, a new Personal Data Protection Bill, 2019 was tabled in the parliament in the month of December 2019. Currently, the [Information Technology Act, 2000](#) ("IT Act") includes two sections that give a right to compensation for improper disclosure of personal information. Considering the above, legal experts are of the opinion that firms may continue to be liable for breach in client data even when employees work from home.

With a renewed focus on cybersecurity practices in India, both from the government and the private sector, it is likely that many of the gaps existing in the current law (in terms of liability, penalty, reporting, disclosures, etc) might be addressed in the new Personal Data Protection Bill 2019. With WFH likely to become a norm in the future, CA Firms need to keep an eye on the updates on the legal aspects concerning data security and confidentiality.

Apart from legal ramifications, there are obvious pitfalls of not attending to some basic and general IT practices for maintaining the security and confidentiality. There have been quite a few cases of a ransomware attack on CA firms.

### Confidentiality

When team members are working remotely, there are many privacy and confidentiality concerns a practicing CA might face. These need to be addressed before enabling WFH for team members.

Training the team members and making them aware of their contractual obligation like unauthorised copying/sharing of data or confidential information, using the firm's device for other work can overcome some of the confidentiality concerns.

Technology can come to help in overcoming some other few concerns e.g. restricting access to only the files which team members need to have access to for completing the assigned tasks.

## Communicating with clients

1. As a part of a good practice, it is advisable that the client should be informed and disclosed about starting the work from Home.
2. It may also be a good practice to communicate with the clients regarding the steps CA Firms have taken to ensure the security and confidentiality of their data. While doing so, it may not be required to go into details of the firm's policies and procedures but inform the client of the broad steps taken in the firm.

Mentioned below are broad steps that can be taken to keep the information confidential at each stage of information:

### At the Receiving Stage

- ▶ The confidential information should be received from the client only by limited team members preferably at a senior level so that such information is adequately identified for maintaining confidentiality.
- ▶ During the planning stage, inform the client about the designated team member authorised to receive the information.
- ▶ The team member should ensure that only essential information required for execution is asked for from the client, thereby reducing the exposure of breaching client confidentiality.
- ▶ At the start of the engagement, communicate with the client regarding suitable methods for receiving data. Once the methods are mutually decided upon, use only the approved methods for the same. If possible, document it and share an electronic acknowledgment with the client for the same.

### At the Storing Stage

- ▶ It is imperative that all the confidential data received from clients is stored in an access-controlled environment.
- ▶ The digital documents should be stored in the task-specific folder and the firm should have a policy of not allowing storing of confidential documents on personal laptops of the team members.
- ▶ Hard copy documents could at best be avoided. In a scenario when hardcopy documents are received from the client, they must always be kept under lock and key in the custody of an assigned team member.
- ▶ After the completion of the task, the working papers should be archived/filed as per the firm's policy. Hardcopy, if any to be archived to the firm's storage locations.

- ▶ While working in cloud-based systems, there are tools available to have an access-controlled environment. However, it is advisable to review the security aspects of the system before finalising the same.

### **At the Sharing Stage**

- ▶ Depending on the level of confidentiality requirement, the information should be provided to team members strictly on a need to know basis. Hence, it is necessary to restrict access to the Task/ Engagement folder to only the team members working for the respective client's task.
- ▶ Avoid making multiple copies of the information, as then it becomes difficult to keep track of further disclosure of such copies by the recipient team members and hence, requires additional stringent tracking.
- ▶ While working in a cloud-based environment, there are features available to have restrictions on sharing, copying, printing, etc of the files. However, it is advisable to review the security aspects of such features before use.

### **At the Returning Stage**

- ▶ In a rare scenario where team members received hard copies of the documents, it may not be possible to promptly return the same. Care should be taken to keep track of all returnable documents received by all team members. One may make use of shared documents on the cloud to maintain a central log of such documents.

### **Relying on scanned evidence**

Scanned documents are not considered adequate evidence, unless the originals are verified. This risk needs to be addressed in a "Work From Home" environment.

Examples Verification of:

- ▶ Title Deeds of immovable property
- ▶ Investments
- ▶ Bank Balance Confirmations
- ▶ Contracts
- ▶ Hard-copy evidences of control
- ▶ Any other documents in hard copy relied upon

## General Confidentiality policies

- ▶ No recording of client calls, no screen recording, no clicking pictures, and video capturing should be allowed unless expressly consented to by the client.
- ▶ Enforce strict email policies with visual markings enablement to restrict print, snip, and saving confidential emails.
- ▶ After formalizing the policies and practices, communicate with team members the importance of the same and the same should be followed by everyone.
- ▶ Duplication or Version Control on documents, their updates, manager reviews, partner reviews, etc. will become critical under the 'Work From Home' scenario and should be managed effectively.
- ▶ Particular attention also needs to be placed on arranging of evidence, working papers, etc. and archival of files, where evidences are in soft-copy format, as per the Standards<sup>2</sup> mandated by ICAI.

## Security

Now, more than ever with the WFH scenario becoming the norm, the degree of exposure to cybersecurity threats has increased. Therefore, there is a need for CA firms to review and formalize their IT Security policies and practices.

## Secure Connection to Workplace

This section covers steps to be taken to maintain a secure connection while accessing data or software kept on a physical server at the office or kept on a virtual server maintained by a service provider or a team member's device. One may take the help of your IT Service provider to take these steps.

## VPN

- ▶ One of the best practices is to use a VPN via a Hardware **Firewall**. A firewall provides one more level of security barrier between your private network and the internet. Your IT Service provider can set firewalls to restrict the type of traffic that can pass through from the internet onto your private network. Make sure that the Hardware Firewall is up to date with the latest patches.
- ▶ Choose the VPN gateway, that extends business firewall rules to the user computer to minimize risk. Refer **Annexure C** for some VPN service Providers.

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2 Refer Standards on Auditing SA 230, SA 500

## **NAS**

NAS Systems offer security based on password authentication. So, they are not entirely defenseless but there are certain critical threats they face for which the following care is to be taken –

- ▶ Implement strong password security (which includes regularly changing the passwords).
- ▶ Ensure that NAS firmware is routinely updated - Cyber-attackers are always seeking ways to crack NAS firmware, and they tend to succeed eventually. After a few months, virtually no NAS operating system can be considered totally safe, resulting in the need for patches and overhauls. Patches/Updates are made available online by the manufacturer.
- ▶ Never use default admin accounts. Many firms are not aware that there are default admin accounts to access the NAS Drive. It is also common that IT service vendors who have provided these NAS Drives have not bothered to inform firms how to change the default admin passwords.
- ▶ Make use of your NAS firewall. Do not turn them off.
- ▶ Physical security of NAS is also important.

## **Remote Desktop**

In this WFH scenario, Principals of some CA Firms have taken their Server Machines home and then allowed Remote Access to their Team members. Also, senior Team Members are allowing remote access to others in the Team for accessing data on their laptops. While allowing such access, care should be taken of the following –

- ▶ choose secured and trusted third-party services
- ▶ authorize remote access before allowing connections
- ▶ to monitor and control remote access. Some services may allow unattended access options without authorization. It is recommended not to use this option
- ▶ try to ensure team member's devices are fully protected and have the same protection as any other office device

## **Virtual Private Servers (VPS)**

While the costs are competitive, one must carefully go through the various pricing options that are made available by the service providers and compare the security features included in them. Usually, these service providers will give separate services with additional charges for security features like those of a VPN over a company-owned hardware device.

## Basic Security Hygiene

These basic 'housekeeping and sanitization' procedures are strongly recommended even when not working in a WFH environment.

### Set up

Work from Home starts with having the right infrastructure setup and mindset to ensure productivity. Follow the below to ensure you treat your home as the new office:

- ▶ Designate a workspace within your home as it allows to minimise distractions.
- ▶ The workplace may preferably be clean, quiet, appropriately illuminated, with a table and chair, accessible electricity charging points, landline or Wi-Fi internet connection, fan/AC as required.
- ▶ Take periodic breaks for meals, tea/coffee as you do in office.
- ▶ Explain the importance of non-interference during WFH to family members.
- ▶ Since in a new environment, take adequate care of keeping/ storing data, files, papers etc.

### Passwords

- ▶ Enforce strong password policies and passwords should be changed frequently.
- ▶ Sign-in securely - While using cloud-based platforms such as G Suite or Office 365 with Google Drive or One Drive combination, enable multi-factor authentication (also known as two-factor authentication, or 2FA). Usually there are separate sets of instructions for the Admin the Users. These instructions are easily available under respective security tabs and usually have few quick and easy steps to start using the feature.
- ▶ Use a unique password on every account/device to ensure that all accounts are not compromised in one go. There are a few password manager tools available, a list is mentioned in **Annexure C**. These tools may be used after considering the security aspects.
- ▶ Beware of shoulder surfing at home while entering passwords.

### Laptops/Desktops

- ▶ Set up session time-out on all remote connections and automatic screen locking feature on all computers.
- ▶ Screen of laptops should be locked if not in use, to avoid any unintentional misuse of office resources.

- ▶ Turn off networking capabilities (such as Bluetooth) for mobile and laptop when not necessary for work.
- ▶ Turn on personal firewalls (a feature available in Windows OS).
- ▶ Use customized spam filter settings for personal email accounts, like in G Suite, you can configure it in Gmail advanced settings – scroll to “Spam, phishing, and malware and at Spam” option and configure it, one can also opt for aggressive spam filter settings.
- ▶ Make sure the admin rights are not disabled on office owned devices being used at home. One may also use antivirus to restrict the running of unauthorized executable files (which may be potentially harmful) on the office owned devices being used by the team members.
- ▶ Antivirus software installed on the team member’s device should be up to date with the latest virus definitions and the option of real-time protection should always be turned on. Along with basic antivirus software, protections that enable remote admin of computer, blocking of USB access, unauthorized executable files and downloads, etc. can also be implemented. It is advisable to use antivirus software which comes bundled with ‘end-point’ security i.e. user-end security features.

### **Browser Extensions**

Set up restrictions to keep unknown or unnecessary browser extensions from being installed. Many extensions have tracking codes that users are unaware of, while others are used to spread malware. Stick with trusted and needed browser extensions only.

### **Router at home**

- ▶ Patch to protect – Log in to the router from the web browser and check for firmware and/or software updates. Depending on the router, one can search on google to log in to the router.
- ▶ Change your router password. Every router (whether supplied by the internet service provider or bought independently and installed at home) has a default password. One can easily find out the default password on Google Search. Most of us never bother to change the default password. Further, encryption should be set to WPA2 and WPA3.

### **Wi-Fi Connectivity**

- ▶ Ensure to use a secure Wi-Fi network to connect to the firm’s network.
- ▶ Avoid Public Hotspots or open Wi-Fi connections.

## Software and Asset Security

It is important to have the right software and infrastructure for a smooth workflow. Switching to Work from Home may require the installation of various software services; however, strict guidelines related to security aspects are to be followed during installation.

### ▶ **What to Install**

- Only licensed software versions of those approved by your office IT team/vendor.
- Allow security updates to be installed when prompted by the system.
- Contact IT team/vendor before installing any third-party software.

### ▶ **What not to Install**

- Software over the Internet like games, browser plugins, etc.
- Free antivirus to ensure security.
- Unapproved Freeware/shareware or any other unapproved software from your office IT team/vendor.
- Stay away from PC cleaning/RAM booster software/freeware.

**Note:** The Cyber Coordination Centre (CyCord), under the Union Ministry of Home Affairs (MHA), has issued an advisory on secure use of ZOOM Meeting Platform by private individuals.

## Portable Media Security

- ▶ Perform a full scan of hard drives, pen drives and SD cards with an updated antivirus before opening/using them.
- ▶ Avoid sharing official USB drives with other personal computers of family/friends.
- ▶ Use additional read/write security controls and if required, enable event logging.

## Generic

- ▶ Follow basic safe web-surfing protocols where you visit only trusted websites, look out for https or the lock sign before sharing confidential information over that website, etc.
- ▶ Avoid clicking on links in unsolicited emails and be wary of email attachments. Open attachments only from known and verified senders.

- ▶ While checking personal emails on the office device, be extra cautious and make sure to open attachments only from known and verified senders.
- ▶ Always have the contact details of the assigned IT support person/vendor handy.
- ▶ Design and Implement and adopt a Standard Operating Procedure (SOP) for internal IT controls.



### **Tip**

*Educate yourself on what cautions one should take with email attachments. It is also good to read about Social Engineering and Phishing Scams and how one can be tricked to open harmful attachments.*



The concept of cloud computing was initiated way back in 1960, defined in 1997, and started with salesforce.com and Google in 1999. Knowingly unknowingly the Chartered Accountant community has become part of the cloud technology.

Cloud-based Apps simply take teamwork, productivity, and ease of access capabilities to a level that is slowly obviating the distinction between “Working from Home” as against “Working from Office”. Many of these subscriptions come with additional tools for collaborating with team members that allow easy sharing of data, video conferencing, social networking within the firm, etc. Most of the popular Cloud-based Apps also come with good quality built-in security measures to take care of the data security. Of course, when it comes to security aspects, there is no fail-safe guarantee and one must consult your IT security expert regarding the security measures that best suit the requirements and budget of the firm.

Example: One of the best examples is the writing of this book. It was done through Google Docs in the WFH environment and the output is in front of you.

Some of the popular Cloud-based Apps options available, their benefits (as well as few of their encumbrances), features that might be of use to CA Firms are covered below.

### **Benefits of Cloud-Based Apps**

#### **Cost Friendly**

- ▶ Cloud-based Apps subscriptions come at a low monthly/annual cost which saves on initial one-time investments. If there is an equivalent desktop software, they are usually a one-time cost per user, so it will be a large expense up front.
- ▶ Updating software is seamless and can be programmed to occur by the software developer during non-working hours. It also saves time as it is one time on the main server and not on every desktop as there is no application installed.

#### **Accessibility**

- ▶ Cloud-based Apps subscriptions can come with desktop, mobile, and cloud-based apps all included and allow them to use one subscription over multiple devices. This helps in accessing data easily over your multiple devices like smartphones, tablets, laptops, or desktops at home.

- ▶ The first and the foremost incentive to shift is access to data. Tools that are native on a desktop are of no use on an audit in a different location. Also, the firms can choose to give data access to clients, resulting in the time-saving of the team. The access to data is real-time.

### **Teamwork and Productivity**

- ▶ Cloud Documents can be shared easily with team members and these documents can be simultaneously worked upon by 2 or more people.
- ▶ One can see real-time changes in data made by other team members.
- ▶ Most of the cloud-based apps come with additional features that are seamlessly connected with the data on the cloud so that you can organize meetings, chat with the team members, organize video conferences with team members and clients alike, make and share notes, make plans and track them all while being able to share and collaborate on the Cloud Documents effortlessly.

### **Security**

- ▶ Popular Cloud-based Apps also come with good quality built-in security features.
- ▶ They cover features like data loss prevention, encrypted email, advanced threat analytics, and mobile device management. Data loss is a major concern for all organizations, along with data security. Data stored on the cloud is available, even if the equipment like laptops or PCs, is damaged. If the data is uploaded to the cloud, it remains accessible from any computer with an internet connection, even if something happens to the regular work computer.

### **Additional Tools and Third-Party Integrations**

- ▶ Cloud-based apps come with additional features that make available the latest tools and technologies at reasonable costs. There are applications that work together and streamline repetitive tasks, allow paperless processes, can help automate procedures, etc.
- ▶ They also allow seamless integration with popular productivity tools made by third parties. For example Grammarly, Evernote, Zoom, etc. Of course it is advisable to review the security and privacy aspects and follow the firm's IT policies before integrating such productivity tools.

### **However, Cloud-based Apps also have some limitations**

- ▶ Cloud-based apps over the browser (using your internet), may have lesser features, compared to desktop apps. To overcome this, one may choose subscriptions that come with respective desktop applications which sort of

makes it a Hybrid Solution. However, the limitations remain while accessing data remotely from devices that do not have the desktop applications installed.

*Even amongst the two popular choices – G Suite and Office 365, only office 365 gives you an option of making available equivalent desktop applications.*

- ▶ Certain features like Active X controls, Macros, Data Validation, etc will not work on Cloud Documents.
- ▶ Linking between two different documents (a popular feature used by many of us while using Excel) may not be possible while using a completely cloud-based solution. This also requires desktop applications to be installed.

## **Key features useful to a CA Firm**

### **Sharing of Document and Folder**

Cloud storage files can be easily shared. The files can be shared back-and-forth with the team members. Shared files get automatically synced to the data folder on each person's computer, or can be accessed via the web or mobile app. It is a more convenient way to share files than emailing them back and forth and there is no restriction of the size of the file for sharing via the cloud.

Files or folders can be shared either by invite or by sharing the link of the document or folder.

While sharing the following features are available:

- ▶ Choose with whom the file is to be shared.
- ▶ Prevent others from sharing the file.
- ▶ Set permissions to allow or restrict people to edit, download, print, or copy the file.
- ▶ Give permission for a limited time.
- ▶ Stop sharing a file previously shared whenever required.

Similarly, permission of sharing and restrictions at the folder level is possible. This allows collaboration with different Team Groups, Clients, etc wherein access rights can be set for respective folder and personnel.

### **Simultaneous Working**

This feature is known as collaboration or co-authorization of a document wherein 2 or more people with whom the link of the cloud document is shared can edit a

particular document simultaneously. If anyone else is working on the document, one will see their presence and the changes they are making. Most Cloud-based Apps would also have a certain set of in-built rules to allow smooth functioning while working together. For e.g. it may not allow one to edit any paragraph if a co-author is already working on the same.

To Co-author a document simultaneously one of the prerequisites is 'shared storage area'. Microsoft offers OneDrive, OneDrive for Business, SharePoint Online and SharePoint Server option for shared storage areas which enable co-authoring. Similarly, Google offers Google Drive. Most cloud-based subscriptions come with their respective cloud-based storage options.

## **Forms**

Forms is a tool through which we can easily create surveys and polls to collect customer feedback, measure employee satisfaction, and organize team events. Forms can also be useful for creating quick quizzes.

The information is then collected and automatically connected to a spreadsheet. The spreadsheet is populated with the survey and quiz responses.

Google and Microsoft forms also provide pie charts of responses from which data can be analysed easily.

In CA Firms forms can be used for various response such as:

- ▶ Taking feedback of services provided.
- ▶ Collecting basic information of new client.
- ▶ Collecting responses from employees and article trainees for planning particular events or seminars.
- ▶ Conducting poll in office for a particular activity such as new office timings.

## **Popular options available for Cloud Collaboration**

### **▶ G Suite**

G Suite is a cloud-based business productivity suite offered by Google. It is one of the best options for small businesses that want to take advantage of user-friendly email boxes using Google's Gmail service, communicate with co-workers using the Google Meet feature, collaborate on documents, and leverage cloud apps like G Drive, Docs and Sheets, etc. G Suite has an endless number of app integrations between Google Drive and many Project Management tools, CRMs, and other business apps that small businesses can make use of.

### ► **Microsoft 365 (Office 365)**

Microsoft 365 is a cloud-based business productivity suite offered by Microsoft. Office 365 comes in many different plans tailored as per the needs – one can choose from Basic, Standard and Premium options depending on the requirement Desktop Apps and Higher Level of Security. This is possibly the best option available across every firm size. For a CA Firm where team members may use sophisticated and powerful features that are available in Outlook and Excel, there may not be a substitute.

### ► **Zoho**

For small firms with a limited budget, Zoho Workplace is also a good option. Zoho Workplace is an Indian cloud-based productivity suite of business apps similar to Google Docs, Sheets, and Slides. Zoho Workplace includes a Zoho writer, Zoho sheet, presentation, and a Zoho business mail application that can be used for free for up to 5 users with 5GB of mail storage space.

Refer to **Annexure B** for a brief comparison

Following are examples of cost per month for a Typical Small or a Mid-Sized Firm for Microsoft/ Office 365 plans:

Small Firm	Nos	Plan	What is included?	Are Desktop Apps included?	Rate per <sup>3</sup> Month	Cost per month (INR before GST)
Principals	1	Microsoft 365 Business Standard	Business email, cloud file storage, and online meetings and chat Including Mobile and Web versions and Collaborative tools	Yes	660	660
Team Members	5	Microsoft 365 Business Basic	Microsoft Teams and cloud storage Including Mobile and Web versions and Collaborative tools	*No	125	625
<b>Total Cost per Month</b>						<b>1285</b>

<sup>3</sup> Prices are indicative and are subject to change.

Mid-Sized Firm	Nos	Plan	What is included?	Are Desktop Apps included?	Rate per <sup>4</sup> Month	Cost per month (INR before GST)
Principals	3	Microsoft 365 Business Standard	Business email, cloud file storage, and online meetings and chat  Including Mobile and Web versions and Collaborative tools	Yes	660	1980
Higher Level Team Members	6	Microsoft 365 Business Standard	Business email, cloud file storage, and online meetings and chat  Including Mobile and Web versions and Collaborative tools	Yes	660	3960
Other Team Members	12	Microsoft 365 Business Basic	Microsoft Teams and cloud storage  Including Mobile and Web versions and Collaborative tools	*No	125	1500
<b>Total Cost per Month</b>						<b>7440</b>
<p><i>*If you need the desktop application for any of the team members, the same is available as Microsoft 365 Apps for business for ₹ 550 per month.</i></p>						

<sup>4</sup> Prices are indicative and are subject to change.



## Communication

Communication is and will be the quintessential part of being human. Even though the methods of communication have evolved over the years, the need for effective communication is more required in a WFH scenario.

This chapter divides the communication between:

- ▶ Internal Communication (for e.g. Team Members).
- ▶ External Communication (for e.g. Clients, Regulators, etc.).

### Internal Communication

In a WFH scenario, a team member does not get a chance to glance across the room/cabin to see whether his teammate/senior has a minute to spare for a quick chat. This brings in the need for a communication tool. Communication tools should help to indicate the availability of the other team member and response time from the other team member.

While emails are a preferred way of formal communication, direct messages have more personal touch and often results in a faster response. Email is not an effective way of Internal communication. The use of emails is better suited for external communication.

Constant phone calls often prove to be a distraction for both the doer and the receiver. If the person you need to speak to doesn't seem to be available, you can try using "Find a Time" on Google/Outlook Calendar to set up a call. If your team uses calendars for scheduling meetings, set up your working hours and share your calendar (available in Google and Outlook Calendar) so that anyone setting up meetings with you, can effectively schedule meetings. Video call is usually a good option for weekly feedback rather than daily communication.

When team members are working in the office, they receive feedback from peers and seniors on a constant basis. Feedback is very essential to maintain high morale and to motivate team members. While working from home communication generally pertains to work which leads to missing out on important feedback.



#### Tip

**Team Bonding** : Once a week connect with team members for just a coffee break over a video call, keep this video call informal. Talk about health, new learnings, what's happening in personal life. This helps to strengthen team bonding.

In India, WhatsApp has become a defacto standard for direct message communication. Telegram is another one that is joining the league of WhatsApp. Telegram, too, is getting crowded with numerous groups that play the role of a distraction. It is advisable not to use such tools for team communication.

### Collaboration tools

In the WFH scenario, the requirement from the tool is not just chats, but the one which takes care of sharing documents, audio-video calls, screens sharing. This will improve productivity and make the communication more fluid. Tools like Slack, Discord, or Microsoft Teams are precisely designed keeping collaboration in mind. The unique feature of these collaboration tools is “Channels” where teams can create channels for each conversation and keep the discussion focussed on a topic.

	Direct Messaging (WhatsApp, Telegram)	Collaboration (Microsoft Teams, Slack)	Calling/Meeting (Google Meet, Zoom Meeting)
Predominantly used for	Direct Message	Collaboration between team members	Group calls
Screen Sharing	No	Yes	Yes
Meeting Notes	No	Yes	No
Voice/Video Call	Yes	Yes	Yes
File Sharing	Yes	Yes	No
Focussed Chatting	Using Groups	Using Channels	No



#### Tip

*Old office habits and systems may take time to get accustomed to WFH. A video chat may not always be convenient, so ask yourself, “Can this meeting be a document/email/direct message?” Learn to move more of your communication to asynchronous channels. Remote work often means asynchronous work, so the ability to get an answer without relying on a person can speed up your productivity.*

*When team members are looking for you, make sure to use your Teams/Discord status to show your team whether you’re available for a quick question or hangout. Use “do not disturb” or snooze notifications if you are going on a call or trying to get some work done without interruption. Those tools will set your coworkers’ expectations for how quickly you will respond as well as protect you from distraction, which can be a big issue when you’re not accustomed to working from home.*

## External Communication

### Communication with Client

"It's not what you say, but how you say it." All of us have heard that phrase about a million times before. It is incredibly important that CA's develop the best communication skills possible with the clients. Managing clients in a WFH scenario is perhaps one of the toughest tasks.

### Emails

Email allows you to communicate in a way that respects the client's time and attention, as both are scarce resources; emails are great for external communication. Besides sounding professional, it also serves as evidence regarding the discussions with the client.

For small CA firms, depending upon client type, direct messaging (Whatsapp/Telegram) can be a useful tool to get a quick response where a reminder is needed. Example: data request for return filing, a reminder to pay tax. CA Firms need to be careful when using direct messages for official reminders as it will be very difficult to track and trace the communication history as compared to email.

### Online meetings

It is rightly said that actions speak louder than words. Video calls are preferred when CA Firms wish to gather client reactions on a proposal or suggestion. Google Meet, Microsoft Teams, Zoom Meeting are perfect tools when multiple people have to join.

### Ticketing tools

If the CA practice involves a lot of task creation based on client emails (for example all clients are forwarding emails to the firm's common email ID), then having a centralised ticket management solution can be an ideal choice. In this scenario, a ticketing tool can help in:

1. Identifying the emails that require action, mark the other emails as "No Action Required".
2. If the email requires action, the task is created for the appropriate action to be taken.
3. Assigning of the task to the team member for responding to email.
4. Tracking of the task and response by the team member.
5. List of tasks and emails pending to be actioned.

For a list of Ticketing tools refer to **Annexure C**.

**Comparison of various options for responding to client emails.**

	Common email	One on One Email	Ticketing Tool
Information Sharing	All	Only to the users who are marked in the email (to, cc)	All, can restrict access
Responsibility	Everyone / Admin Staff	The person to whom the email is sent	Can be assigned per email
Tracking	Difficult with general email client, can use addons for better tracking	Not possible	Integrated
Reporting	No	No	Yes
Escalations	No	Yes, by manually sending the email to a concerned team member	Automatic, rule-based

**Communication with Regulators**

Regulatory bodies exercise regulatory or supervisory authority over a variety of activities and endeavors in India. CA Firms have to predominantly deal with tax and audit regulators on a regular basis.

There was a time when team members used to physically visit the tax authorities for every communication. This has gradually reduced. With the advent of faceless assessment, the physical barriers are further reducing. Now barring a few activities, all the procedures can be performed at the comfort of the home. Litigation is an area where there is still a need for attending the hearings in person.

There are some instances where printing the documents is required. Example: ROC annual return filing, where it is expected that companies will print their financials, sign the physical copy, and upload the scanned copy. Using VPN, the team members can print documents to the office printer. Couriers can help with transmitting the papers back and forth between the office, client and team member's house.

**Tip**

*Per SA315, Identifying and Assessing the Risk of Material Misstatement Through Understanding of the Entity and its Environment is mandated whether or not there is "Work From Home".*

*We must be aware of obtaining an understanding of the processes and controls etc. remotely, though, possible, presents new challenges, especially with a first-time client, changes to key client personnel, or changes to systems. We need to be aware of the additional risks, document these risks, as also our procedures to ensure that these additional risks are addressed.*

*e.g. –*

- ▶ *Are we speaking to the right person from the other end?*
- ▶ *Are we ensuring that the screenshots/data are obtained from the same system churning out the financial information for the audit?*

*How do we assess clients controls over the physical security of IT systems?*





## Managing Tasks

Technology advancement has been changing the working pattern of CA Firms in the last few years, especially in the last couple of months. It cannot be denied that new laws and regulations and changing landscapes are opening a galore of opportunities for CA's, but each opportunity has its own set of challenges. While compliance is nothing new for CA's, heightened due diligence coupled with increased penalties and managing ever-changing due dates have been an increasing concern for the CA Firms.

Since CA's are very much accustomed to working in an environment where they are constantly around their team and supervise them, one of the major concerns that haunts them is whether their team will be as productive while working from home. WFH demands that every employee has the tools, resources, and solutions to be as productive, creative, and secure as possible.

For any CA firm, there are numerous recurring tasks and a lot of ad-hoc tasks created on a daily basis. Assigning tasks to the team and tracking and reviewing them can be quite challenging when working remotely. This is where a practice management solution comes to the rescue like a knight in shining armor.

### Task v/s To-do

The word "Task" has many synonyms like engagement, job, worksheet. Any work that a CA Firm does for a client with a defined start date and end date, whether recurring or non-recurring is defined as a task. For instance – Filing GSTR 3B for ABC Limited for May 2020 constitutes a task. Tasks should not be confused with to-dos or reminders. For example: raising an invoice for a particular client or reminding clients for sharing the data is not a task. Having a policy on what constitutes a task is critical especially in a work from home scenario where there can be multiple team members who are creating tasks.

### Creating Task

Recurring tasks require special treatment as compared to non-recurring tasks. In case of non- recurring tasks, there is usually a well-defined event as to when the task shall be created. In contrast, in case of recurring tasks, it is up to the CA firms as to when the tasks have to be created and assigned. Recurring tasks mandates maintaining a compliance register which lists down clients for whom the recurring types of services are provided along with periodicity (Monthly/Quarterly/Yearly), start date, end date. Basis this compliance register, recurring tasks are created taking into consideration periodicity, the time required to complete the task, and the due date.

**Tip**

*Create a “Task Scheduler” which jot downs when the tasks need to be created along with the team member responsible for creating the tasks and team members responsible for ensuring the tasks are completed within the due date.*

**Assigning Tasks**

In most CA Firms, traditionally tasks are assigned based on a register either physical or excel sheets. The senior team member or the admin staff usually allocates work to the team members on a daily or weekly basis and again at the end of the day or week they take note of the status of the work. This traditional approach would simply be time-consuming and highly inefficient in a WFH scenario.

**Monitoring Tasks**

For team leaders, it is essential to have a birds-eye view of task progress. This would ensure no task slips through the cracks. Giving each task a unique number will help team members communicate better when referencing their chatting. Instead of push-based reporting, team members should be trained to use pull-based reporting, which saves time of junior team members and also ensures timely reporting.

Example: Instead of asking team members to fill up the timesheet and share a report with the team leader, team leaders would pull up the report of the timesheet at his convenience for review.

Tasks can be further divided into Stages for better progress tracking. This is especially required in the WFH scenario where team leaders have to rely on task tracking for allocating work amongst team members.

**Tools to manage tasks**

There are various ways a CA firm tracks and monitor tasks.

**► Excel Sheet**

One of the most common methods is using a shared excel sheet and updating it periodically with the status of the work.

**► Generic Tools**

There are several free/low-cost generic tools to manage tasks. One or more such tools in combination are used to assign and track tasks e.g. Trello.

## ► Practice Management Software

There are specific practice management software created for chartered accountant firms. Most of these tools are web-based and offer a seamless experience of managing tasks, timesheets, billing, and host of other features. ICAI has made a few of such software at reduced rates to CA firms. List of Practice Management Software is given in **Annexure C**.

### Comparison of the above tools to manage tasks

	Spreadsheet Based Tracking (Excel, Google Sheet)	General Task / Project Management software	Practice Management Software
Access Management	No	Yes	Yes
Designed for CA Firms / Practice Management	No	No	Yes
Client Master	No	Depends on Tool	Yes
Task Management	Yes	Yes	Yes
Change Tracking	Yes	Depends on Tool	Yes
Document Archival / Sharing	No	Yes	Yes
Client Access	No	No	Yes
Dashboard	Limited	Yes	Yes
Billing	No	Depends on Tool	Yes
Mobile App	No	Yes	Yes



There are several ways in which one can access Tally from home.

In case one wants to shift installed Tally from one PC to another, it is possible. One can surrender license on office PC and reactivate the same on home PC. One can reactivate the license by using Tally.Net ID and password.

### If Tally is installed in a server at the office

#### ▶ Built-in Tally Remote Access

Tally provides the option “Login as a Remote User”. In this one can securely access Tally.ERP 9 from anywhere to record transactions, or view reports. To use this option, the person who **wants** to access Tally should.

- ▶ Install Tally.ERP 9 Educational version. This version and release must be the same as the one on the server.
- ▶ Have a good Internet connection.

While on the Server:

- ▶ Tally Single User or Multi-User version licensed version must be installed.
- ▶ an active TSS.
- ▶ and Internet connection.
- ▶ The Tally needs to be connected to Tally.Net Services:

To set-up a remote tally, one has to connect the company, and allow users to access the data. Only users with valid Tally.NET IDs are allowed to access the data remotely. Such IDs can be created on the server.

Only one user can use the tally at a time if the organization has a single user license. For multi-user, 10 users can concurrently use tally. One limitation of this method is that statutory reports (e.g. GST Reports, TDS Reports) are not available to the remote user.

#### ▶ Remote Desktop

In order to access Tally data, one can use **remote desktop** software (e.g. Anydesk, Team Viewer). The main limitation of this method is that only one person can use Tally at a time.

### ► **Virtual Private Network (VPN)**

Accessing the office server via **VPN**, provides secure access. So if the CA firm has VPN installed, the remote user can access Tally via Microsoft Remote Desktop Service. In this method, for a multi-user license, two more remote users can directly use Tally.

### ► **Web Browser**

Tally Release 6.6 onwards enables users to access Tally from Web Browser. However, this option only allows viewing of selective reports via a web browser. No data entry is possible as on date.

## **If Tally is installed on a cloud server**

### ► **Virtual Private Server (VPS)**

If a CA firm decides to host Tally on a Windows **VPS**, then Tally can be accessed via Microsoft Remote Desktop Services. This method is exactly the same as accessing Tally via VPN, except that Tally is hosted on a cloud server rather than at an office server. The VPS can be used to host other software also like tax filing software.

### ► **Tally on Cloud**

Few Tally Channel Partners have started offering Tally on Cloud services. It is like Tally on VPS, except that you cannot install any other software on such a server. This option has a distinct cost advantage over Windows VPS.

## **Summary**

Features	Installed on Office Premises			Installed on Cloud Server	
	Tally Remote Access (Inbuilt)	Remote Desktop	VPN	VPS	Tally on Cloud
Additional Cost <sup>5</sup>	Nil	License fee of Remote Desktop Software	License cost of VPN	Ranging from ₹ 3,000 to ₹ 10,000 per month	₹ 500 to 1200 per user per month

<sup>5</sup> Prices are indicative and are subject to change.

Features	Installed on Office Premises			Installed on Cloud Server	
	Tally Remote Access (Inbuilt)	Remote Desktop	VPN	VPS	Tally on Cloud
Concurrent Users	Single User-1 Multi-User-10	1	Defined Users	Defined Users	Defined Users
Accessibility	Only Tally Software (Except statutory compliance reports)	All files on the server	All files which are shared on the network	All files which are shared on the server	Only Tally Software
Security	High	Low	Medium	Medium	High



## Annexure A

## Available Software Vendors

Some of the Software Tools made available by the ICAI Committee for Members in Practice are:

[https://www.icai.org/new\\_post.html?post\\_id=933](https://www.icai.org/new_post.html?post_id=933)

Software	Purpose	Type	Remarks
Tally	Accounting	Desktop	Discount of 50% to 80% till 31st May, 2020
XBASE-XBRL	XBRL Filing Software	Web	Free up to 10 filings
Express GST	GST Annual Return Filing	Web	Free for 1 year for 5 GSTIN
EFF factor software	Office Management	Web	Starting for 10 users for Rs.1,725 per month for version 4
CORDL	Practice Management	Web/ Mobile(Android and iOS)	Free for 3 years for 3 users
HostBooks	Accounting and Compliance	Web	Free for 3 years for 3 users
Tax Cloud	ITR and TDS Return Preparation	Web	Free till 2 financial year
Simplify	Practice Management	Web/Mobile (Android only)	Free till 31st October, 2020 up to 100 users for firms having users less than 100



## Annexure B

## Office Suites<sup>6</sup>

	G Suite	Microsoft/ Office 365	Zoho Workplace
Pricing <sup>7</sup> exclusive of GST for annual commitment	₹125 /user/ month to ₹1650 /user/month	₹125 /user/ month To ₹2115 /user/month	₹ 99 /user/ month To ₹399 / user/month
Business Email	Gmail	Outlook	Zoho Mail
Minimum Email Storage	30 GB	50 GB	30 GB
Minimum Cloud Storage	30 GB	1 TB	5 GB
Word Processing	Google Docs	MS Word	Zoho Writer
Spreadsheets	Google Sheets	MS Excel	Zoho Sheet
Presentations	Google Slides	MS PowerPoint	Zoho Show
Video Conferencing	✓	✓	✓
Administrative Tools	✓	✓	✓
Calendar	✓	✓	✓
Browser-Based Versions	✓	✓	✓
Mobile App Versions	✓	✓	✓
Desktop Versions		✓ (available only from plans ₹660 / user/month)	
Plans	G Suite Basic G Suite Business G Suite Enterprise	Microsoft 365 Business Basic Microsoft 365 Business Standard Microsoft 365 Business Premium	Zoho Mail Lite Zoho Standard Zoho Professional
Link for pricing and features available in different plans	<a href="https://gsuite.google.co.in/intl/en_in/pricing.html">https://gsuite.google.co.in/intl/en_in/pricing.html</a>	<a href="https://www.microsoft.com/en-in/microsoft-365/compare-all-microsoft-365-products">https://www.microsoft.com/en-in/microsoft-365/compare-all-microsoft-365-products</a>	<a href="https://www.zoho.com/docs/comparison.html">https://www.zoho.com/docs/comparison.html</a>

6 Information compiled from the respective websites and is strictly for information only

7 Prices are indicative and are subject to change.

The software mentioned does have free versions with some limitations in features. But, it is always recommended to procure the licensed version of the software for enhanced features and security.

Collaboration Tools	Practice Management Software	Ticketing Tools	Password Management Tools
Microsoft Teams	CA Dashboard	Fresh Desk	Lastpass
Slack	CCH iFirm	Hubspot	Bitwarden
Discord	ERP CA	Bitrix24	KeePass
Chanty	Finwill	Zoho Desk	Dashlane
Zoho Workplace	My Task Co		1 Password
	Papillio		
	Jamku		

Project Management Software	VPN Service Providers	Document Scanning Mobile App
Trello	AWS	OneDrive Mobile App
Asana	GoDaddy	Google Scanner
Bitrix24	BlueHost	Cam Scanner
Zoho Projects		



**Network Access Device (NAS)**

A NAS, or Network Attached Storage systems, are specialist storage drives used as a simple alternative to standalone servers. A NAS typically comprises a hard disk and an OS intended purely to interface with network users. NAS systems are a convenient way of expanding data storage capacity in a firm. They allow sharing of common data, work well as back devices and many of them come with built-in software to allow access to the data over the internet.

**Virtual Private Network (VPN)**

A VPN, or Virtual Private Network, allows you to create a secure connection to another network over the Internet. In layman terms, you can work from home while connected to the (private) network of your office and from your laptop at home access the server at your office as if you were sitting in the office.

**Virtual Private Server (VPS)**

VPS or a Virtual Private Server is a virtual server hosted by a service provider that simulates a physical server. In reality, the machine at the service provider's end is shared among several users. Using virtualization technology, your hosting service provider installs a virtual layer on top of the operating system (OS) of the server. This layer divides the server into partitions and allows each user to install their own OS and software.

VPS hosting service providers usually offer multiple plans with choices in the amount of RAM, CPU Speed, Storage Space, and Bandwidth.

**Remote Desktop**

A remote desktop software provides remote access to the computer running the host application. There are free versions of such software available, however, the paid business version is preferable for large organizations and Internet connectivity at both ends should have good speed. Some of the common such softwares are Anydesk, Teamviewer, PCAnywhere.

**Firewall**

A firewall is a system designed to prevent unauthorized access to or from a private network.

Firewall solutions are available as either software or hardware with software components. Software firewalls protect each individual PC they are installed on (E.g.

Windows in-built Firewall Software). But to protect all your company's computers, each must have a software firewall installed. Software firewalls have their own limitations.

On the other hand, hardware-based firewall solutions protect all computers and other devices on your network. The ideal firewall solutions for small and mid-sized firms would be a hardware firewall with software controls for a comprehensive security solution that includes virtual private network (VPN) support, built-in antivirus, anti-spam, antispysware, and content filtering capabilities.

### **Password Manager Tool**

The majority of people use very weak passwords and reuse them on different websites. How are you supposed to use strong, unique passwords on all the websites you use? The solution is a password manager tool. Password managers tool store your login information for all the websites you use and help you log into them automatically. They encrypt your password database with a master password and the master password is the only one you have to remember.

It is always necessary to procure these tools with the utmost care, licensed versions, and after understanding the securities aspects.

### **Browser Extension**

**Extensions** can modify the user interface (look and feel) or add some Web service functionality to your **browser**. For example, **extensions** are **used to** block ads on Web pages, translate text from one language to another, or add pages to a third-party bookmark service such as Evernote or Pocket.

**Browser Extensions** can actually be more threatening and dangerous than most users realize. When it comes to privacy, **browser extensions** can be a nightmare. They have the tools to capture and track everything you do online, which includes your passwords, web **browsing** data, etc.



The Information Technology Act, 2000 has two sections relating to Privacy:

- ▶ Section 43A, which deals with the implementation of reasonable security practices for sensitive personal data or information and provides for the compensation of the person affected by wrongful loss or wrongful gain.
- ▶ Section 72A, which provides for imprisonment for a period of up to 3 years and/or a fine up to ₹ 5,00,000 for a person who causes wrongful loss or wrongful gain by disclosing personal information of another person while providing services under the terms of lawful contracts.

Information Technology (Reasonable security practices and procedures and sensitive personal data or information) Rules, 2011 has specified sensitive personal data as

Sensitive personal data or information of a person means such personal information which consists of information relating to;— (i) password; (ii) financial information such as Bank account or credit card or debit card or other payment instrument details ; (iii) physical, physiological and mental health condition; (iv) sexual orientation; (v) medical records and history; (vi) Biometric information.

Hence, every CA Firm is expected to protect its clients sensitive personal data or Personally Identifiable Information<sup>8</sup> (PII) or details like PAN, Aadhar, Digital Signatures, Bank Accounts, Residential Address, Residential Phone Number, Mobile Number, Date of Birth, Place of Birth, Mother's Maiden Name, Financial Records.

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8 PII has been introduced in the Personal Data Protection Bill, 2019

### Setting Up VPN at your firm

To set-up a VPN at your firm, you need the following

- ▶ Static IP
- ▶ VPN Server at Office
  - Hardware-based or
  - Software-based
- ▶ VPN Client on laptop/ PC

#### Static IP

Static IP can only be purchased from the internet service provider. So if you have broadband services from MTNL, you will have to reach out to their customer support and ask for a Static IP.

This typically costs ₹ 2000 to ₹ 3500 per year. Static IP is only required for the Office where the VPN server will be installed. The team members don't need to purchase this Static IP.

#### VPN Server

When setting up a VPN server in Office, there are 2 options

- ▶ **Hardware-Based:** CA firms can buy a router with VPN capability or a firewall with VPN capability. Price<sup>9</sup> range is 7,000 to 25,000. This is the easiest way to set up a VPN server. Most of the hardware comes with all the preset security configuration. All that needs to be done is to create a user and share the credentials with team members. While purchasing, have a look at the number of concurrent connections the hardware can support.

Few options to get you started

<b>TPLink</b>	It is not made for VPN, but a basic router with VPN capability. Good for <5 user Firm.	₹ 7000
	Number of concurrent users not mentioned	
<b>Cisco T2</b>	20 Concurrent Users	₹ 13,800
<b>LinkSys</b>	Firewall + VPN 50 Concurrent Users	₹ 17,500

<sup>9</sup> Prices are indicative and are subject to change.

- **Software-Based:** This setup requires a high degree of networking skillset. While it comes with zero cost as most of the options are open source, however, using and maintenance are not straight forward. This will require a command-line interface for configuration, hence an IT vendor support is required for adding/removing a user. Options: OpenVPN, SoftEther VPN, WireGuard.

## **VPN Client**

VPN client software comes inbuilt with all versions of Windows 10 and pro version of Windows 7. In case you use a version of Windows that does not have a VPN inbuilt, there are many free alternatives available. There is a VPN client for android and iPhone as well, both free and paid options.

Example: OpenVPN Client, Forti Client.

## **Setting Up VPS for your firm**

To host your server on the cloud, you need to get in touch with a hosting service provider. You may search online and find several companies providing VPS services. Several of them provide online subscriptions where you can get started on your own.

For deciding on a VPS service provider, please keep the following points in mind:

- ▶ **Operating System:** Most applications used by a CA firm run on Windows operating software. So do not look at Linux servers, they cost much lower than Windows servers.
- ▶ **Location of Server:** Hosting providers given options for the location of servers. It is advisable to use server-based in India, as most desktop software will work only if they are installed on Indian IP.
- ▶ **Server Configuration:** The subscription cost will directly depend on the server configuration i.e. CPU, RAM Size, Hard Disk Type: SSD, or HDD, Hard Disk Size.
- ▶ **Microsoft Office:** Most software have reports which can be exported to excel. Similarly import from excel facility is commonly available in software. For this purpose MS Office will have to be installed on VPS as this is generally not provided by hosting providers.
- ▶ **Security:** A VPS can be attacked with malware, viruses, and DDoS attacks. Make sure that either it is available as part of the package or subscribed separately.

## **You have two options**

1. Subscribe to a VPS plan online and do setup on your own. This option is good for those CAs who are reasonably tech-savvy. Few such companies are GoDaddy, Webworks, ZNetLive, MilesWeb.

2. Get services of specialised firms that not only provide VPS, but also install all the software your firm requires, train your team and provide ongoing support. You may also look for certain firms which specialise in providing VPS service to the CA community. A few of them are TallyStack, Webtel, WFHPro. A typical VPS for 5 users may start at approx ₹ 3500 per month.



## Team WIRC



Sitting from L-R: CA. Anand Jakhotiya, Treasurer, CA. Vishal P. Doshi, Vice Chairman, CA. Lalit Bajaj, Chairman, CA. Murtuza Kachwala, Secretary, CA. Hitesh Pomal, Chairman, WICASA, Standing from L-R: CA. Shilpa Shinagare, CA. Yashwant Kasar, CA. Umesh Sharma, CA. Priti Savla, CA. Rakesh Alshi, CA. Balkishan Agarwal, CA. Jayesh Kala, CA. Drushti Desai  
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