

SIGNED, SEALED, DELIVERED

App-based food couriers are turning to collective action to earn worker protections. Is this the end of the gig economy as we know it—or just the beginning?

In early April, as the coronavirus made its grim, devastating march around the planet, Brice Sopher was making his own daily bike journey around Toronto. Forty-year-old Sopher is a food delivery courier who was working for both Foodora and Uber Eats, supplementing the income he brought in as an event promoter and DJ. After the pandemic started, with restaurants restricted to takeout and grocery store shelves bare, Sopher was busier than ever. DJ and event work had dried up and now he was out on his bike at least five hours a day, six days a week. Being a courier had always been gruelling and risky, but now each delivery was a potential time bomb. Foodora did not provide any personal protective equipment, and it was only in May that Sopher was able to obtain masks through Uber Eats. Although both offered no-contact deliveries, that option was up to the customer. (After couriers complained, Foodora allowed them to opt for low-contact deliveries as well.) Sopher said that some customers still insisted on having their food handed to them, and he heard from his fellow couriers that customers were offended when they didn't comply. For a modicum of self-preservation, he slathered his bike gloves in hand sanitizer and avoided crowded elevators.

But Sopher was hopeful that things would soon change. Foodora has always maintained that its couriers—nicknamed Foodsters by the company—are independent contractors, not employees, and thus, by Ontario law, ineligible to unionize. But being part of a union, Sopher and many other

couriers felt, would guarantee fairer compensation, better workplace safety and modest benefits. Simply put, the same guarantees that conventional employees enjoy (and which, they pointed out, those working in Foodora's offices received).

Then, in late February, the Ontario Labour Relations Board ruled that couriers, contra Foodora, are *dependent* contractors, akin to truckers or cab drivers. It was a landmark decision and the result of many months of organizing on the part of a group of couriers calling itself Foodsters United, along with the Canadian Union of Postal Workers (CUPW). There was a very real possibility that Foodora couriers could form a union—the first app-based workforce in Canada to unionize. Sopher, who had become part of the organizing effort himself, was thrilled by the ruling. “If there was ever an opportunity to make the world better,” he says, “this was a chance to do that.” Thanks to the labour board's decision, a vote to join CUPW taken in August 2019 could be counted, and was—in June, it was revealed that almost 90 per cent of Foodora couriers in Toronto and Mississauga, Ont., wanted to join the union.

The Foodsters were hardly alone. Over the last couple of years, workers in the ever-expanding gig economy have increasingly pursued collective action to remedy what they consider unfair treatment, even exploitation, by app-based tech companies. Last September, in Norway, after a five-week strike, Foodora couriers there won a labour contract, the first in the world. Six days later, in Japan, Uber

**BY JASON
McBRIDE**



Foodsters United workers march in Toronto, calling attention to their battle for food delivery couriers to unionize.

Eats delivery workers formed their own union. Last December, the United Food and Commercial Workers (UFCW) union argued before the B.C. Labour Relations Board that Uber and Lyft violate provincial labour law and a month later, Uber Black drivers in Toronto applied to become members of the same union. Also in January, California's Assembly Bill 5, landmark legislation that makes it much more difficult to classify workers as independent contractors, came into effect. In February, Instacart workers in a Chicago suburb voted to unionize through UFCW, and once the pandemic magnified the vulnerability of gig workers delivering packages and bagging groceries, more workers at Instacart, Amazon and other companies staged strikes and walkouts, demanding proper protective supplies, sick leave and hazard pay.

This unionization movement raised many questions, however. Could unionization and these app-based tech companies coexist? If their business model was predicated on the misclassification of workers, could that model accommodate basic worker protections and benefits? On the flip side, would the elasticity and freedom of gig work, the very reasons that so many workers were drawn to it, be sacrificed in the name of greater security?

In Canada in early May, Foodora abruptly made these abstract questions more tangible. Citing a "highly saturated market," the company pulled out of the country, initiating bankruptcy proceedings in which it declared more than \$4.7 million in debt to restaurants and other creditors. (Since they were not considered employees, couriers were not among these.) Foodora publicly denied that their departure was a result of the unionization effort, but the pandemic had dramatically increased demand for its services, and Foodora's parent company, Berlin-based Delivery Hero, had recently announced a doubling of its global revenues and growth. Veena Dubal, a professor at the University of California Hastings College of the Law in San Francisco, and long-time critic of the gig economy, believed that Foodora was taking a "calculated risk" in bailing on Canada. "They hope that leaving an area with a smaller market—even temporarily—will discourage workers in other jurisdictions from unionizing," she told me.

Sopher was indeed discouraged. But neither he nor Foodsters United were about to abandon their fight. Other app companies, Sopher argued, were just as guilty of the same labour practices as Foodora, and he saw the opportunity for his fledgling organization to form a larger union that would represent all gig workers. "We have the same kinds of challenges that existed at the beginning of the industrial



Hundreds of Foodora delivery riders went on strike in Oslo, Norway in September, 2019, demanding a collective agreement.

age," he says. "Work changed significantly and there had to be a large workers' movement to fight the exploitation that existed then. The same thing is occurring now."

Private-sector union rates have been falling in Canada since the early 1980s. Between 1999 and 2014, for example, private sector rates fell from 18 per cent to 15 per cent, while public sector rates grew slightly. In 2018, almost 72 per cent of public sector workers were unionized but just over 14 per cent of the private sector were. This is mainly because there are now fewer people employed in sectors that have traditionally been unionized—manufacturing, mining—and place based (i.e., factories). With increasing numbers of people working in the itinerant gig economy (1.7 million Canadians in 2016, according to a 2019 Statistics Canada study), however, this new sector represents both a fresh opportunity and challenge for unions.

"In generations past, the labour struggle was in mining or manufacturing," says Joshua Mandryk, a Toronto labour lawyer. "The next big fight is in the gig economy. It's a fight we've got to take on." Much of Mandryk's work is in the construction industry, which he describes as, historically, the "quintessential" precarious work—dangerous and poorly paid. "But unions were able to organize those workers and turn those jobs into good jobs. They go from making barely above minimum wage, with no benefits and no job security, to all of a sudden having a dramatic wage increase, having a pension, having benefits and safety and job security in the workplace. We've seen that happen in all sorts of industries."

Sheila Block, a senior economist at the Canadian Centre for Policy Alternatives, concurs. "If we want



to decrease income inequality—which, as everyone from the IMF to the World Bank has acknowledged is a big economic problem—unions are a really important way to do that,” she says. “Increase the share of a particular company’s income that goes to labour rather than to management or shareholders. One surefire way to do that is through unionizing.”

Organizing gig workers, however, represents a significant challenge. The workforce is transient, solitary, atomized. There’s no central workplace or even locations where such workers consistently gather. Often, the only way to reach them is online. But union leaders once travelled from cities to remote northern lumber camps to organize workers there. “They did some heroic things,” says Andrew Cash, a musician, former member of Parliament and co-founder of the Urban Worker Project. “The tactics are different now. The way you go about it is definitely different. But it’s the same battle for rights and respect and remuneration.”

Others, however, argue that this battle—or at least the strategies currently being employed in it—is misguided. Dan Kelly, president and CEO of the Canadian Federation of Independent Business, argues that unionization in the gig economy is an “unfortunate” trend. “The unions have created a narrative,” he says, “where everybody who works in the gig economy is basically indentured to these tech companies and wishes that their role was a full-time, benefits-paying position. But the vast majority of people who work in the gig economy choose it because it fits their needs. They want to be self-employed. They want to maximize their income, and the flexibility this work offers is huge.”

We are rapidly moving away from an environment where everybody has a nine-to-five, full-time job,

Kelly adds, and he argues the reason for that is because, for the most part, workers want more options. For example, according to a 2019 Statistics Canada report, the freedom to be one’s own boss was found to be the top reason why people chose self-employment—although the “self-employed” run the gamut from doctors and dentists to artists and food couriers. Unions and some governments, Kelly insists, want to return to an outdated, ’70s-style model. “That’s what they know,” he says. “That’s what they understand. But I think if we try to put the genie back in the bottle, we’re going to end up suppressing a lot of innovation and opportunities for workers to have a variety of different roles.”

Kelly refuses to describe gig work as precarious. He does acknowledge, however, that the employment structures we currently have in Canada, including EI, are also not well suited to this new economy, and that government should re-examine them. But others argue that it’s precisely government’s failure, or sluggishness, to adapt to this economy that has led workers to organize themselves in the first place. Ryan White, the lawyer who argued Foodsters United’s case, describes the current regulation of the gig economy as “patchwork,” with different jurisdictions—and even within the same province, different agencies—defining employment in different ways. Gig economy companies have exploited this, he argues, deliberately creating uncertainty in the workplace around rights and obligations. “Which means that regulation is downloaded onto individual workers, requiring them to complain,” he says. “Or the government, alternatively, to be proactive. And what we’ve seen is the government has chosen not to proactively regulate or investigate these companies.”

“The tactics are different now. But it’s the same battle for rights and respect and remuneration.”

In places like California, where government has implemented strong legislation, companies like Uber contend that such rules will add 20 to 40 per cent to their labour costs. And while all these tech companies enjoy relatively large valuations, only the Dutch company Just Eat Takeaway.com NV claims to be profitable. It has achieved this by basically devouring all other competition: In 2018, it acquired Delivery Hero’s German operations, and this year it merged with British rival Just Eat and acquired the American delivery app Grubhub. But it’s difficult

to know how having a unionized work force would actually eat into that profitability. “I don’t think treating workers fairly is what’s going to do these businesses in,” Mandryk says. “These companies have other challenges in terms of becoming viable, profitable businesses.” Several of the gig and sharing economy’s titans—Airbnb, Uber, Lyft—faced even more financial peril as the pandemic all but eliminated travel and tourism for the foreseeable future.

Ryan White makes the important point that gig workers and gig companies have a mutual interest in survival. “One of the big fights being waged right now is whether or not unions are bad for business,” he says. “We would say conclusively that they’re not. Certainly the unions want to bring about fairness in the workplace, but they also want to make sure these businesses continue to thrive.”

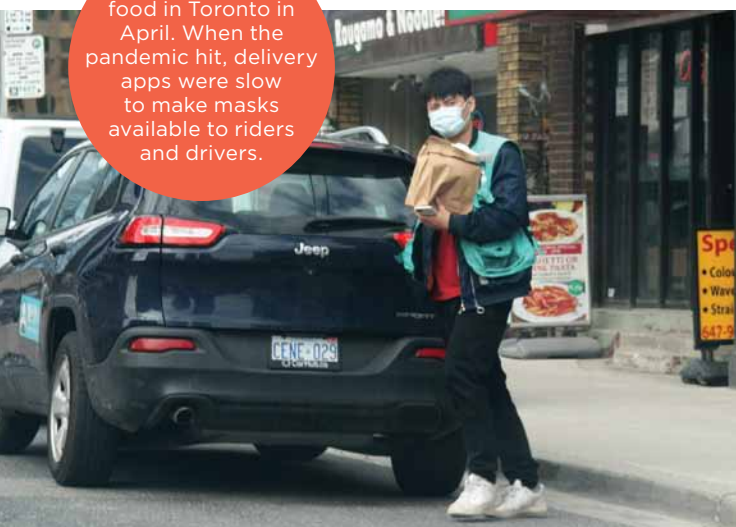
to adjust,” says UC Hastings’ Dubal, who teaches employment law. “They won’t have a choice.”

It would also perhaps accelerate changes that were already afoot. Forcibly nudged by the California Assembly Bill 5 legislation, Uber, Lyft and DoorDash had bankrolled an expensive ballot measure—to be included in this November’s American election—that would essentially exempt them from the legislation if they paid for new benefits and protections themselves. Meanwhile, unions like UFCW acknowledged that their battles might take several months, even years, to resolve, so they were planning to roll out things like subsidized insurance and legal representation to gig workers that were not yet part of the union. CUPW, for its part, filed an unfair labour practice complaint with the Ontario Labour Relations Board against Foodora, arguing that, in violation of Ontario law, the company had closed down operations to defeat a union organizing drive. Meanwhile, a Toronto area ride-sharing company called Facedrive acquired Foodora’s assets—customer lists, restaurant partnerships—to launch a new nationwide “eco-friendly” food delivery spinoff.

Whether Facedrive would operate differently, in terms of its treatment of workers, remains to be seen. But some restaurateurs, themselves frustrated with the large fees paid to third-party app companies, weren’t waiting to find out. As unions and the app companies continued to tussle, in late March, the Toronto owner of Miss Thing’s and SoSo Food Club created a new ecommerce solution that he called a “Shopify for restaurants,” which he was selling to other independent restos. On the other side of the country, a few months later, the owner of PiDiGiN, an Asian-French fusion restaurant in Vancouver, launched FromTo, its own app-based delivery system, and planned to roll it out across the country. Around the same time, the city of Toronto partnered with Toronto startup Ritual in order to provide local restaurants, grocers, butchers and other food purveyors with new digital ordering options. Sopher and Foodsters United were even contemplating launching their own service using a co-operative model in which restaurateurs and couriers were all equally invested. The pandemic had, for better and worse, made this a pivotal moment for food delivery. But the competition over who was going to deliver that food was just heating up.

“In many ways these companies are investment vehicles for venture capitalists,” Sopher says. “They’re not really being run to be sustainable businesses. If the entire infrastructure goes down, maybe they’ll collapse. Finding a way to circumvent that by building a sustainable model is something that has to happen. The demand is there. People want it.” ♦

A man delivers food in Toronto in April. When the pandemic hit, delivery apps were slow to make masks available to riders and drivers.



No one has ever called the pandemic a good thing. But almost from the beginning of its calamitous convulsions, progressives regarded it as a way to reset and reimagine so much of how we live our lives. From the environment to the economy, pundits and activists have suggested that, as we rebuild the world in the wake of this crisis, we rebuild it in a more just and equitable way. Unions and labour activists saw such an opportunity, too. The pandemic simultaneously revealed and amplified what gig workers had been saying for years—their work was dangerous and the companies responsible for it needed to better protect the people doing it. At the same time, with more people having lost traditional employment, more and more people were now compelled to take gig work, and there was a sense, too, that the sector might secure all-new political leverage. “Ultimately, this kind of wide-scale organizing and pressure will force the gig companies

NO FIXED ADDRESS

Chad Davis and Josh Zweig built a thriving accounting firm without ever physically working together. Is their nomadic virtual arrangement the future of the profession?

When I first reach Chad Davis on a morning in early March, it's via Zoom—back before everybody started using the video-conferencing app for cocktail parties, birthday celebrations, poetry readings and more. The setup will be all too familiar to anyone who's spent the last several months in virtual meetings: Davis, a 37-year-old CPA, is sitting in what appears to be his rec room, his red beard looking a bit scraggly, wearing a royal-blue hoodie and a Sennheiser single-sided headset and talking about his company, LiveCA.

Davis and his business partner, Josh Zweig, have been Skyping, Zooming and working from home since Day 1 of LiveCA, which was founded back in 2013. So too have the 70 or so people they employ at Canada's first virtual accounting firm—and still the only one accredited to train future CPAs.

What really sets Davis and Zweig apart is their experience in remote work. LiveCA uses its lawyer's office in Toronto as the company's official headquarters and mailing address, but the partners have never had an actual boardroom for client meetings and no watercooler at which to gossip with co-workers. Over the past seven years, Zweig has bounced between Toronto, Israel, Mexico, Colombia and Argentina. Davis has lived in the Cayman Islands, Halifax and more recently on his 42-foot Grand Design Reflection RV, criss-crossing

North America with his wife, Olga, and their two children, Charlie, 5, and Olivia, 8. When we Zoom, "home" for the Davis family is a barren patch of the Sonoran Desert, just north of the former copper mining town of Ajo, Ariz. (population: 3,304). He turns his webcam to show me the view from his mobile office: cactus and parched earth as far as the eye can see. He apologizes for the sometimes tinny sound of our call: "I think the kids might be streaming some movie right now."

BY MATT O'GRADY

When I check back with Davis in April, the world has drastically changed. The RV is up on blocks in Halifax, where the Davis family is now living, thanks to the border lockdown and shelter-in-place orders. And like all business owners, Davis and Zweig are dealing with the immediate fallout of the pandemic—they've lost one client and the early numbers saw an eight per cent dip in overall revenues. But the partners are also coping with the new normal with special pricing and deferred payment plans for some clients to help them weather the storm.

The are also doubling down on their founding strategy. "In the beginning, LiveCA meant nothing more than just a way to use new tech between Josh and I, so we could work from home," Davis says. "Then we slowly realized that, as more customers came on and more people were interested in working with us, there was all this opportunity."

When it launched seven years ago, LiveCA abandoned several of the hidebound practices of traditional accounting firms—the hourly fees, the high-touch service—in favour of a nimble, more technological approach to servicing clients for a variety of flat monthly fee options.

Largely because of this strategy, new customers are still coming on board each week. “We’ve been surprised that over \$440,000 of annualized business was signed during the crisis,” he says. “This has a lot to do with customers seeking out CPA firms with a remote-first skill set.”

LiveCA is one of several firms that adopted this approach—others include ConnectCPA and Xen Accounting—and, in the wake of COVID-19, there may soon be many more. Employers are realizing not only the opportunity but the necessity of

terms of how much they rely on tech. There’s been a good shift in the last five years, but it’s nowhere near where it could be.”

The wanderlust comes naturally for Davis, a native of Mount Uniacke, N.S., who, as a youngster, used to join his father—the owner of a trucking company—on business trips through the U.S. “When we were in the Sonoran Desert, I called my father and said, ‘I’m going to this place called Organ Pipe Cactus National Monument. And we’re staying at Ajo,’” says Davis. “And Dad goes, ‘When you were nine, I took you to the copper mine in Ajo. You’ve already been there.’”

Davis decided on a career in accounting in his first year of university. He wanted something he could apply to a wide variety of work settings. “I knew



Chad Davis—
with his RV in the
background—in
Squamish, B.C., in
August 2018

working together by being apart. The more equipped a company is to using the right cloud-based and other digital tools, and the more its staff are available at various times and in various time zones, the better for the client. Some industries, like accounting, are better suited to this new world order than others.

“Most people want the results of a good accountant,” says Davis. “A lot of the stuff accountants do, you don’t need to talk to somebody about: You can summarize in a monthly email. Accounting is one of those industries that needs to grow up, in

it was a good skill that you could take to any company,” he says, adding, “It was also the only course I got 100 in during my first year at university.” After a bachelor of commerce at Ryerson University, he returned to Nova Scotia and worked for Newcap Radio while pursuing both his professional accounting designation and an M.B.A. from Saint Mary’s University. One of his tasks at Newcap was working with accountants at radio stations across Canada and consolidating their financials.

Back then, Davis was using remote desktop software like GoToMyPC to get the information



Josh Zweig
hiking the
mountains of
Navarino Island,
Chile, in
December 2019

from various stations; the only available alternative was a vastly more expensive enterprise solution. “I’ll never forget being in a meeting where they were contemplating paying hundreds of thousands of dollars for this piece of software to grab data from everybody,” recalls Davis. “And it just seemed so backwards—but that was the tech of the day. It showed that there was a need for accountants with technology backgrounds to fix operational problems.”

By the end of his M.B.A., Davis and Olga decided that they wanted to live somewhere more exciting. In 2008, after speaking with a headhunter, Davis secured a job in the Cayman Islands as an accountant in the family office of a large corporation.

Working in the Cayman Islands gave Davis a taste of the future: asynchronous work across multiple time zones, with plenty of time to dip his toes in the ocean or snorkel through coral reefs. Back then, says Davis, working remotely and collaboratively was either prohibitively expensive—in the case of enterprise systems like PeopleSoft or SAP—or, in the case of more small-business-oriented services, cumbersome: “QuickBooks Online was out, but almost unusable.”

After a few years in the Cayman Islands, he started working with Xero, a nascent New Zealand-based, cloud-based service for small- and medium-sized businesses. “It was my first crack at working remotely with people using a shared general ledger—using

an online system, without a virtual private network, to access their local servers,” he explains.

Davis started to think that there was a market for something similar in Canada. One day, he delicately broached the topic with his wife while swimming in a little alcove off the beach: “I said, ‘What if we were to move back into the snow and do this?’ I think initially I made an enemy of her.” The couple and their newborn moved back to Halifax in the winter of 2012, and Davis launched an independent consulting business, serving as one of Xero’s largest Canadian advisors.

“Accounting is one of those industries that needs to grow up, in terms of tech”

At the same time, Zweig—then living in Tel Aviv—started looking for someone in Canada to partner with. “The original idea was just to be a normal accountant, but based in Israel,” Zweig says from a coffee shop in Buenos Aires in March, a week before Argentina went into a strict lockdown. The Toronto-born CPA had gone to work for PwC straight out of Western University’s Ivey Business School, but, like Davis, realized early on that he wanted to make his own hours and travel the world. After asking around for the name of a good online accountant, Zweig was put in touch with Davis.

.....

In the beginning, the working relationship was consultant-to-consultant, says Zweig: He connected his clients with Davis, who helped them get onto an online accounting system, and in return, Zweig did taxes for Davis's clients. They billed each other by the hour.

After a few months, the pair realized that customers consistently wanted accounting services, tax services *and* a technological solution—together, in one bill. LiveCA was born, with Zweig eventually serving as its CEO, and Davis in charge of corporate development, sales and all things technical. "What the company has turned into is a much larger virtual firm," says Zweig, "It's a much larger vision than what was originally intended."

Transparency is key to building relationships in a virtual firm

The vision is, of course, a timely one. Organizations the world over are starting to manage their employees' "reentry anxiety" (to quote a recent *Harvard Business Review* article about post-COVID work culture) while also asking existential questions about their workplaces, starting with: Do we really need an office?

Besides Davis and Zweig, LiveCA employs a variety of home-based accountants—from Charlottetown, P.E.I., to Fort St. John, B.C.—doing everything from bookkeeping to payroll, accounts payable to tax services. The company's clients typically have between \$2 million and \$10 million in annual revenues, 10 to 100 employees, and run the gamut of sectors from health to financial to retail—though most are tech-forward firms, like LiveCA itself.

Marcus Daniels, founding partner and CEO of Highline Beta—a hybrid corporate venture development company and venture capital firm—has been working with LiveCA since Highline's formation in 2016. "I wanted a firm that leveraged a really modern tech stack," says Daniels, describing the combination of accounting services and tech platforms, delivered with professional experience and expertise. "We invest in the future of technology, and one of the attractions of working with LiveCA is they had a great all-encompassing tech stack as part of the service, which fits a lot of our needs and is all integrated."

The fact that his accountants may be three time zones—and many thousands of kilometres—away doesn't concern Daniels: "Most of the LiveCA team I've never met in person." What's critical for Daniels

is having a supporting cast of players who are available when and where Highline needs them. "Nobody works nine to five anymore. It's more a question of the output. Is it delivered on time? What will be the dates where things are critical?"

Katie Herbert tells a similar story. Herbert is one of the first employees of virtual care company Akira Health (now part of TELUS Health) and has been working with LiveCA since 2017. "They've grown up with our business and have been great thought partners, from the very tactical things to the very strategic things," says Herbert.

Even some of the risks we've all seen while connecting online in the pandemic—the wardrobe malfunctions, the Zoom-bombing children—are opportunities to build rapport, she thinks. "We've definitely had conversations where there was a dog barking in the background. But that backdrop makes you ask questions like, 'Oh, where are you? Oh, you have a dog?' It helps to get to know people better and forge that relationship."

For Davis, transparency is key to building lasting relationships in a virtual firm. "I make it very clear that I work remotely and that my team does the same—and I want to align myself with customers who believe that's okay," says Davis, who has spent upwards of \$600 a month on cellphones and cell boosters to stay connected. "My son will come in when I'm in a meeting with somebody—because he knows no boundaries—and open the door and sit on my lap. And, you know, we'll be talking about why spending \$50,000 a year on an accountant and a back office is a good idea. I don't stress about it."

While most customers get the LiveCA culture, not all new hires have. "We have churned through 40 different employees because they weren't a fit for the type of company that we were building," says Davis. In recent years, he and Zweig say they have put a lot of effort into establishing a formal vision and building a strong corporate culture, leveraging technology to boost employee engagement. LiveCA uses Slack add-ons like HeyTaco!—a system of virtual co-worker acknowledgments—and Donut, where employees get paired with somebody new in the company for a casual conversation every two weeks. "That helps to foster relationships so that managers don't just stick together, or associates don't just stick together," says Zweig.

Best of all, Davis and Zweig are committed to keeping the digital nomad dream alive, for themselves and for their employees, and even now. In a hopeful nod to the future, the Davis clan plans to be back on the road soon: RV sites have been booked in Tofino and Nanaimo, B.C., for September, October and November. ♦

All packed and ready to go

The nomadic lifestyle is the No. 1 draw at LiveCA **By Matt O'Grady**

Dave MacPherson, 32

partner, strategy & finance

Time at LiveCA: Seven years

Home base: Ottawa

Life as a digital nomad: Before LiveCA, MacPherson worked as a tax auditor for the Canada Revenue Agency in Halifax. "I have since moved to Montreal, then back home to Prince Edward Island, and am now living in Ottawa. In between, I've gone on trips and 'workations' to places including Turkey, Japan, Mexico, Colombia, Costa Rica, Aruba, St. Lucia, Latvia, Estonia, Finland, Sweden, Greece, France, Switzerland, Scotland and Portugal."

Melissa Whiteside, 30

manager

Time at LiveCA: Three years

Home base: Saskatoon

Life as a digital nomad: Whiteside and her husband, Justin—who also works as an online CPA—have split the garage section of their 40-foot trailer in half to create two offices.

They've travelled the continent in the RV, in addition to visiting far-flung places like Colombia, Costa Rica and Mexico. "When it's safe to do so, I travel and work from wherever it's warm."

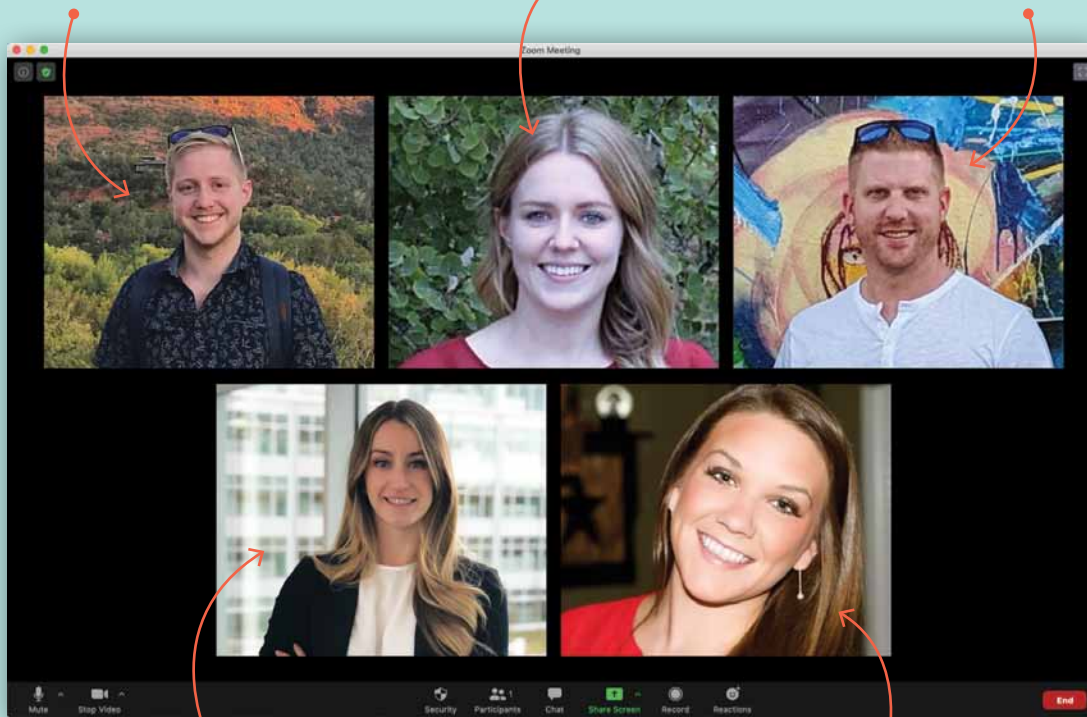
Chris Frame, 34

partner, people operations

Time at LiveCA: Six years

Home base: Fredericton

Life as a digital nomad: Like his friend Dave MacPherson, Frame previously worked at the CRA. Since joining LiveCA, he's lived in Edmonton, Barrie, Ont., and Fredericton, following his military wife from posting to posting. For fun, he's taken his work with him on vacations from Atlanta to Bora Bora, as well as two cross-Canada camping trips in his RV: "It's made for some really memorable family trips."



Susannah Mason, 33

bookkeeping associate

Time at LiveCA: One year

Home base: Calgary

Life as a digital nomad: After nine years at Imperial Oil, Mason joined LiveCA in May 2019. She and her husband, who also works remotely, have the travel bug: "We took a sabbatical in 2017 and travelled for nine months, visiting 10 countries in Southeast Asia and South America." Last winter the couple took off for Thailand, where they spent four months in Chiang Mai and two months on the island of Koh Samui. The original plan—to explore eastern Europe after Thailand—has been put on hold.

Stephanie Tenwolde, 30

manager

Time at LiveCA: Three and a half years

Home base: Dartmouth, N.S.

Life as a digital nomad: Almost immediately after joining LiveCA, Tenwolde sold most of her belongings to travel full-time. She started off in Bali, but the time difference didn't work for her so she relocated to South America, living in Santiago, Buenos Aires, Florianópolis, Lima and Medellín. When the coronavirus hit, Tenwolde and some LiveCA colleagues were in Mexico; she decided to cut the journey short and return to Dartmouth. "I'll be staying home until it's safe to travel again."

SAFE SPACES

How will companies—and industries—adapt in the coming months and years? Read more at cpacanada.ca/futureofwork.

What will the post-pandemic office look like?

When Canada's COVID-19 cases began to wane, building operators at the commercial real estate group Colliers ran the math on a key return-to-work factor: the time needed to empty a building with vastly reduced elevator capacity. As an example, the firm used an office tower with 2,000 employees and the requisite number of elevators, now restricted to carrying between two and four passengers per trip to maintain social distancing. The elevator would go to the top and stop at all floors on the way down where lines of people would be waiting at each one, says Colin Scarlett, executive vice-president with Colliers International Canada. The result was staggering. "It's basically two and a half hours to empty the building out," says Scarlett.

The elevator conundrum is just one of myriad challenges facing employers scrambling to provide safe working environments for returning office workers. Offices will require physical changes to keep employees farther apart and reduce the number of surfaces they touch. Staff may be required to wear protective equipment like visors or masks and shield shared workspaces with disposable cardboard covers. Arrows may be used to turn narrow corridors into one-way aisles.

"From day one, there's going to be more open doors," says Kristin Jensen, co-managing director of the architectural giant Gensler's offices in Vancouver and Seattle. In washrooms, doors may be propped open until touchless technology is widely installed, and every other stall may be bolted shut for distancing. In-person meetings will be smaller and held in large boardrooms or

open common areas with better air circulation. Approaches will differ from office to office, but one thing is certain: From the minute employees queue up to enter the building, everything about the office will look and feel different.

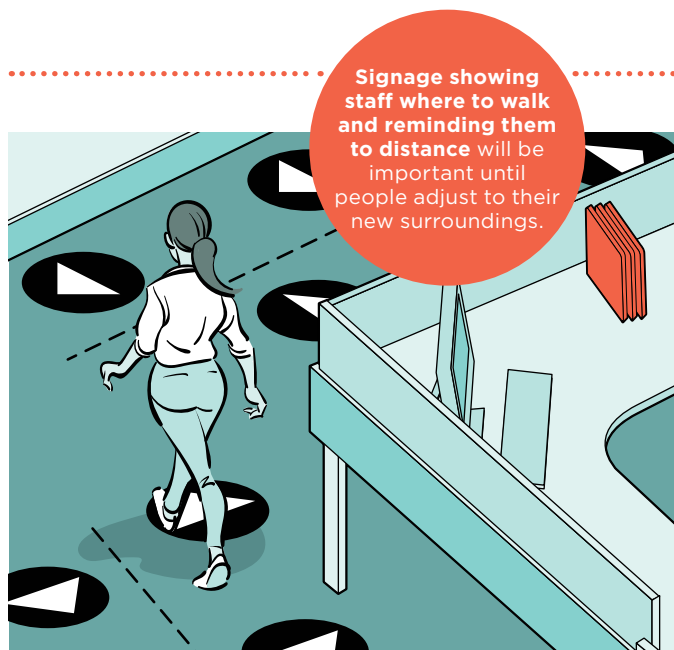
The most glaring difference will be how few people return. Two-metre physical distancing

requirements mean fewer bodies at desks. Most companies are planning to bring back between 20 and 25 per cent of their staff in the first phase of return,

says Samantha Sannella, Cushman & Wakefield's managing director of strategic consulting in Toronto. "And I do think that 30 per cent of people will never return if there's not a vaccine," she adds. The global commercial real estate services firm has already published a 34-page guide that starts with a deep clean of buildings, including mechanical and air conditioning systems, moves to staff training so everyone understands the new ground rules, and then focuses on reconfiguring workstations to comply with two-metre social distancing.

It is possible to work safely in an office during this pandemic moment, says Lisa Fulford-Roy, senior vice-president, client strategy and senior managing director of workplace at the commercial real estate firm CBRE Canada. "But it's very challenging." So, most companies are calling back only those staff critical to the company's operation who can't work from home. "In most cases, workstations would not need to be moved," Fulford-Roy says. "Social distancing can be achieved by occupying desks in a checkerboard fashion, alternating teams week over week in opposite seats." Gensler has a computer

**BY ADRIENNE
TANNER**



Signage showing staff where to walk and reminding them to distance will be important until people adjust to their new surroundings.



In washrooms, doors without touchless technology may be propped open and every other stall may be bolted shut for distancing.

program called ReRun that takes a client's existing floor plan and, by changing the parameters, reconfigures workstations and hallways to comply with social distancing, Jensen says.

For clients seeking new space, Cushman & Wakefield has even designed a "6 Feet Office," with generously spaced workstations. Carpet incorporating black circular designs around each desk serves as a visual reminder of the two-metre demarcation zone. Of course, existing offices can do the same thing with tape and probably will, says Sannella. Some businesses, like restaurants, will renovate for safety by installing Plexiglas dividers between booths and at cash registers. There will be far fewer renovations in office towers where most staff can work from home, she says: "I think people will be reluctant to spend most anything at all and cap expenses because everyone is just trying to keep their people employed." Exceptions could include Plexiglas shields for receptionists who greet visitors face-to-face.

For those who return, signage showing staff where to walk and reminding them to distance will be important until people adjust to their new surroundings. One Scarborough, Ont., printing company, Proprint, recognized the looming demand and created an online ordering system to pre-sell signage kits for offices of all sizes. The kits, which include arrows for directional control, social distancing and handwashing reminders and signboards, are customized using corporate brand colours and logos. Proprint CEO Richard Krakower feels for company owners who have much to worry about as their employees return to work. "This is one quick way to ease some of that burden," he says.

Perhaps the most fraught aspect of returning to the office is simply the air we breathe. We know that COVID-19 is particularly difficult to contain

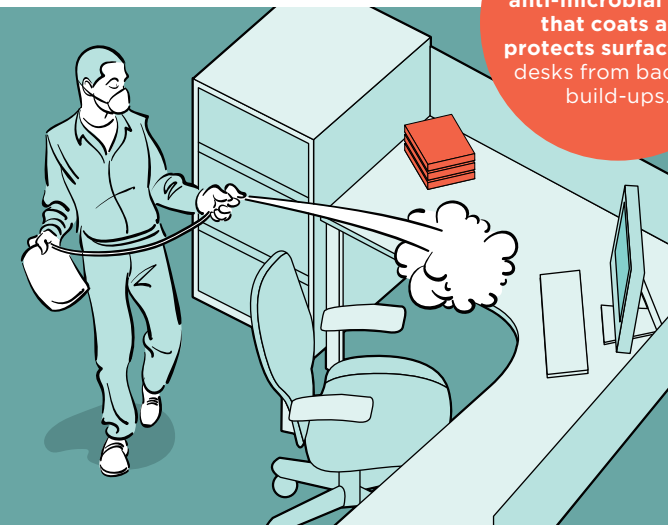
in indoor settings, where droplets can circulate without anywhere to go. Building owners may want to undertake more large-scale renovations, such as retrofitting heating, air conditioning and ventilation (HVAC) systems, and installing high-efficiency particulate air (HEPA) filters, which are designed to catch particles as small as 0.01 microns. Office managers may also want to invest in antimicrobial spray that coats and protects surfaces like desks and door handles from bacteria buildup. Some sprays can last on surfaces for up to a year.

"While the need for commercial space hasn't disappeared, the kind of space being demanded will shift in a fundamental way"

The most challenging spaces to manage from an infection control perspective are common areas like washrooms and kitchens. According to Jensen, cleaning will increase, and schedules will shift. "We used to do all of the janitorial work at night," she says. "More of that is going to happen during the day so that people can see that it is being cleaned."

Looking ahead, the jury is out on whether office size will shrink or grow. "The movement for the last number of years has been to go smaller and smaller," Sannella says. Now we may see less demand for small open-concept work environments and a return to private walled-in offices, which are more expensive to build and take up more space. However, if companies find they can maintain productivity

Office managers may want to invest in **anti-microbial spray** that coats and protects surfaces like desks from bacteria build-ups.



to compensate for the fact that workers will need to allow for physical distancing,” Fong says. “The only thing we can say for certain is that while the need for commercial space hasn’t disappeared, the kind of space being demanded will shift in a very fundamental way.”

Jensen predicts companies will change their criteria when seeking new office space. “Tenants and companies are going to be as focused on the health certifications of space as they have been on the sustainability certifications,” she says. In some ways, tomorrow’s offices may look a bit more like home, with windows that open and more outdoor space. Despite the current health challenges posed by people working in proximity, most everyone is confident the office will survive, in one form or another. Scarlett says a Colliers survey conducted in March found 65 per cent of people working from home don’t have a dedicated workspace. The international survey, titled “Real-Time Data to Navigate the Post-COVID-19 Workplace,” drew more than 4,000 responses from 15 industries of various sizes. “So, the office isn’t going away,” he says. Jensen agrees and says the desire to work together in teams is elemental: “We still have that craving for a connection with others.” ♦

with staff working from home, office size could stay the same or even drop.

Ultimately, it’s just too soon to predict how the pandemic will shape the demand for commercial real estate, says CPA Canada Chief Economist Francis Fong. “While it is likely that there will be less demand due to more people working from home, businesses may also demand more space



REMINDER OF ANNUAL MEETING OF MEMBERS

VIRTUAL MEETING VIA LIVE AUDIO WEBCAST ON SEPTEMBER 16, 2020

Notice is hereby given that the 2020 Annual Meeting of the Members of the Chartered Professional Accountants of Canada will be held entirely virtually via live audio webcast <https://web.lumiagm.com/409286454> on September 16, 2020 at 11:00 a.m. (EDT) for the following purposes:

1. To receive the financial statements of the Chartered Professional Accountants of Canada for the fiscal year ended March 31, 2020, together with the public accountant’s report thereon;
2. the appointment of a public accountant for the current fiscal year; and
3. to transact any other business as may properly come before the meeting or any adjournment thereof.

Members as of August 12, 2020 and duly appointed proxyholders will be able to participate in the meeting, submit questions and vote, all in real time, by connecting to the meeting via the internet at <https://web.lumiagm.com/409286454> using the latest version of Chrome, Safari, Edge or Firefox on your computer, tablet or

smartphone. Members are required to enter a control number (to be provided through email prior to September 16, 2020) and their email address to join the meeting. Members will be able to log into the site from 10:15 a.m. (EDT) on September 16, 2020. Members who are unable to attend the meeting and who wish to be represented may visit the CPA Canada website at cpacanada.ca/2020agm to obtain a proxy form. The financial statements of CPA Canada included in the 2019-20 Annual Report are available at cpacanada.ca/2020agm.

Dated this 20th day of July 2020.

On behalf of the board

Charles-Antoine St-Jean

Charles-Antoine St-Jean, FCPA, FCA
President & CEO

20-1552