
The Impact of Covid-19 on the State Audit in the Republic of North Macedonia – Lessons from the Crisis

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Abstract

The COVID-19 pandemic has left no area in the society that has not been affected. For auditing the spending of public money, especially in times of uncertainties imposed by the COVID-19 pandemic, the state audit is a crucial factor, hence the synonym for state audit is "watchdog of public money". The activities related to the state audit in the Republic of North Macedonia are performed by the State Audit Office (SAO), as the Supreme Audit Institution. This paper attempts to investigate the impact of the COVID-19 pandemic on the state audit in the Republic of North Macedonia, through the state auditors' perception of the COVID-19 pandemic impact on the dynamics and the scope of SAO activities, with a special focus on ethical dilemmas and expectations for the post-covid period and what have the state auditors specifically learned from the crisis. For that purpose, a structured and detailed survey was submitted to all state auditors in the Republic of North Macedonia, covering all aspects of the audit process, the independence of the State Audit Office, changes in the environment, and the post-covid period. The obtained answers are analyzed through `descriptive statistics` and `analysis of variance`. In general, it can be concluded that the state auditors have retained their independence and the quality of conducting audits during the pandemic.

Key words: COVID-19; "black swan" event; state auditor; independence; technology;

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Introduction

The appearance of COVID-19 is proof that the world is not immune to the occurrence of pandemics on a global scale, so the whole situation from the beginning affected all spheres of action in society, affecting certain sectors very badly. State audit as a profession, although not so popular, is of great importance to society, as it is the sole custodian of public money.

The Supreme Audit Institutions (SAI) in states generally influenced by fragility, conflict, and violence are dealing with especially intense issues in completing the audits during the COVID-19 PANDEMIC, and indeed, even before the pandemic, many worked with restricted staff data transfer capacity, poor or non-existent IT systems, and lacking a financial plan to conduct field audits (El-Chami and Goldsworthy, 2020). SAIs can contribute, whether by performing a real-time audit to minimize fraud and corruption or post-crisis audits when countries face economic recessions. They need to continue monitoring the public funds and public services are delivered properly, but they face many challenges, including limited access to auditees, technology infrastructure, and connections to perform remote audits, along with high expectations from key stakeholders on audits' quality and timeliness (World Bank Blogs, 2020).

Metaphorically, Brachio (2020) states that at a big-picture level, the most powerful learning to take away from the COVID-19 crisis is that there is always a potential "black swan" event around the corner – that is, an unpredictable event that has a severe impact. The risks associated with "black swan" events tend to be so big and so rare that many businesses do not contemplate them, much less plan for them. The state auditors need to have a mindset where they are always prepared to think the unthinkable – because the "black swan" will show up (Brachio, 2020). Our motivation for research stems precisely from the influence of the "black swan", and we want to highlight some of the practical challenges that state auditors in the Republic of North Macedonia are now faced with, in light of COVID-19, and also to highlight some of the key considerations for auditors by referring to the INTOSAI Framework of Professional Pronouncements (IFPP). In this paper, we discuss the impact of the COVID-19 outbreak on the state auditing profession in the Republic of North Macedonia which not only includes writing an audit report in which the auditor will offer a reasonable assurance to users of the opinion expressed but also

obtaining sufficient and appropriate audit evidence in the absence of communication with the client, assessing the risks of material misstatement, recognizing the symptoms of fraud, exercising the required level of professional scepticism, facing ethical dilemmas, etc.

The main purpose of the research is to provide empirical evidence on state auditors' perceptions about working in a pandemic environment, i.e. to obtain concrete data on how the state auditors in the Republic of North Macedonia responded to the new unpredictable situation caused by COVID-19, whether they made certain changes in the audit process, does the pandemic have implications for the audit reports, as well as to determine the opinion of the auditors on changes in the regulation and their expectations for the post-covid period.

We believe that this is the first study about the impact of the outbreak of COVID-19 on the state auditing profession from the viewpoint of the state auditors in the Republic of North Macedonia.

1. Literature review

The onset of COVID-19 has brought about a global health and economic crisis affecting every country in almost every sector. To deal with the pandemic, state governments have begun to allocate significant resources and introduce new major safeguards. The COVID-19 crisis required urgent action by governments and the international community and posed a significant challenge to balance the need for rapid response with due regard for accountability, transparency, and integrity.

The report of the International Organization of Supreme Audit Institutions Development Initiative (IDI) indicates that the experience of previous pandemics and crises of this magnitude shows that this situation can lead to increased levels of corruption and mismanagement at a time when governments resources are under critical pressure (INTOSAI Development Initiative, 2020).

In response to the pandemic, governments around the world have adopted enormous measures, including full lockdown, airport closures, travel restrictions, and the complete "sealing" of their borders to curb the spread of the virus as much as possible. This has been but still is, a huge cost to the global economy. Furthermore, the pandemic has led to serious global socio-economic disruption (The New York Times, 2020), delaying various personal gatherings, including meetings of the International Organization of Supreme Audit Institutions

(INTOSAI) working groups. Under all of these conditions, the SAIs have a vital contribution to make to keep governments and other crisis management bodies accountable to parliament, citizens, and other stakeholders for the use of public funds (Edmond, 2020).

Stevenson (2019) finds that the gap in audit expectations is the gap between what the public expects from the auditor and what the auditor considers their role (Stevenson, 2019). Hence, the various repercussions of the crisis raise the question of the role of the SAIs in responding to the pandemic. In terms of meeting citizens' expectations and ensuring transparency and accuracy of financial information regarding pandemic-related expenditures, SAIs are solely set up to guarantee this transparency, as most of them have administrative and financial independence from the executive and follow INTOSAI principles for making a difference in the lives of citizens (INTOSAI, 2019).

While some SAIs already have best practices for responding to such pandemics, other SAIs have no experience in dealing with such crises. Thus, the latter inexperienced still have an important role to play in ensuring government accountability for the new approaches they can take to tackling the pandemic (Besma, 2020). But regardless of their experience with crisis management, the World Bank (2020) in its report on the role of SAIs in governments' response to COVID-19 states that audit procedures during a pandemic will be less than normal capacity, as a result of the unavailability of staff in the SAI and the audited entities.

OECD (2020) pointed out that parliamentary oversight committees have been suspended, due to public health concerns or concerns over expediency, also many SAIs are facing difficulties conducting audits and have postponed the publication of audit reports (OECD, 2020).

SAI auditors need to independently decide on the nature, scope, and approach to COVID-19, and they should conduct their audit with a minimal time lag after the restoration of normalcy. To be able to conduct it, SAI needs to keep abreast of the modifications done to Public Financial Management systems and identify potential risk areas (Gurazada and others, 2020).

Work from home and video-audio conferencing replaced face-to-face meetings prevented easy access to information and records, eliminating first-hand observations, and creating greater exposure to technological errors (World Bank, 2020). Difficulties were

greater for SAIs that did not have e-audit systems or connect with governments and/or staff, they could not communicate remotely even in cases where auditors did not keep electronic records, audit plans, and programs prepared before COVID-19 would require significant adjustments (World Bank, 2020).

Besma (2020) concluded that one of the most important lessons for SAIs which lack experience in dealing with such crises is the need to develop contingency plans for how to respond to similar situations, and a key lesson is to realize the importance of remote working, which remains a good alternative for coping with such complex situations and requires the development of IT tools, digitization of audit work, developing the skills of auditors, and also the virtualization of audited entities.

In the coming post-covid discussion, SAIs will want to succeed to have the ability to impart an intelligent arrangement for building a resilient country that is capable of defeating the risks of COVID-19 on a continuous premise, guaranteeing its economic and social development, and accomplishing the SDGs (Oyola, 2020).

In 2020 with research for the certified auditors' perceptions about working in a pandemic climate, we concluded that "all challenges posed by the pandemic will be more easily overcome by joint and smart action of certified auditors and related associations and regulatory bodies, to find alternative ways of acting in a radically changed environment under the influence of the COVID-19 pandemic" (Bozhinovska and others, 2020).

The first Law on State Audit in the Republic of North Macedonia was adopted in 1997 and has set the framework for state auditing at the national level. According to the Law, the state audit in the Republic of North Macedonia is performed by the State Audit Office as a Supreme Audit Institution and independent public authority managed by the Auditor General (State Audit Office, 2021). To increase the compliance of the legal regulations in the state audit with the requirements of the Lima Declaration and the Mexico Declaration of SAI Independence and to bring it closer to the EU standards and practice, this law undergoes several changes, and in 2010 enters into force new Law on State Audit (2010) which is largely in line with the stated requirements of the declarations.

The State Audit Office of the Republic of North Macedonia is a member of the INTOSAI since 2001 and the EUROSAI since 2002. Since 2005 the SAO is an active

member of the SAI network of candidate countries and potential candidates for accession to the European Union and the European Court of Auditors in Luxembourg.

The legal task of the SAO is to audit the use of public funds and to provide information to state institutions and the public on the proper use of funds (Akademik, 2016). Today, the SAO is an independent institution for auditing the use of budget and other public funds in the Republic of North Macedonia.

2. Research objectives

The state audit profession in the first half of 2020 was faced with unknown circumstances due to COVID-19. The activities related to the state audit in the Republic of North Macedonia are performed by the State Audit Office as a SAI, following the Law on State Audit (2010). The state audit is performed by the certified state auditors and state auditors who are employed in the State Audit Office (Official Gazette of RNM, 2010). The subject of this paper is to isolate the impact of the COVID-19 pandemic on a very sensitive segment of the auditing profession such as state auditing. The purpose of this paper is to investigate the perception of state auditors to see which segments of audit engagements were most affected by the pandemic, how the auditors faced the challenges, and what lessons they learned from working in an environment that the profession does not remember. To achieve this goal, the research covers five main research objectives:

- Analyzing how the state auditors responded to the new unforeseen situation created by the pandemic;
- What audit activities were performed and intended to be performed by the state auditors in the Republic of North Macedonia during and after the COVID-19 pandemic?
- How did state auditors deal with the challenges posed by the COVID-19 pandemic?
- The ethical dilemmas posed by the profession, the need for professional scepticism, and the gap in expectations;
- What are their expectations for the future of state audit in the post-covid period?

From the defined objectives of the research, a general hypothesis can be set that *"the SAO has maintained its independence during the COVID-19 pandemic and has successfully dealt with the challenges of the crisis."* It is also expected that *"the lessons learned from the crisis will*

guide the state auditors in the future activities in the post-covid period, with great attention to the risks and more sensitive areas posed by the crisis."

3. Methodology

In addition to a thorough examination of the literature related to the issue, for the research, the survey method is used, i.e., an online structured questionnaire was submitted to all state auditors in the Republic of North Macedonia. The questionnaire covers all aspects of the state audit process, the independence of the State Audit Office (hereinafter: SAO), the change in the work environment, the need for change in the legislation, the implications of the audit reports for 2020 and 2021, the INTOSAI Code of Ethics (ISSAI 130), as well as questions about the expectations of the state auditors for further activities.

The population in the research are the certified state auditors and state auditors that are employed in the SAO of the Republic of North Macedonia, who are coded and categorized to their work experience and their job position in the SAO. The questionnaire was intended to take no more than 10 minutes. Most of the questions (except introductory and preliminary questions) were answered on a Likert scale from 1 to 5, where 1 is "totally disagree" and 5 is "totally agree". Introductory and preliminary questions include the job title and department, work engagement of the auditor, and the number of work experience in the SAO.

The questionnaire was web-based and it was sent to all 90 state auditors that work in the SAO of the Republic of North Macedonia. Participants received an invitation email that provided a link to the questionnaire and 64 responses are received or a 71.11% response rate. We believe that the percentage of answers received is representative because it is over 70% of the entire population, based on which we can further draw concrete conclusions (Fincham, 2008). The survey supporting this research was issued on the 15th of April 2021.

The data analysis performed to interpret the obtained answers and results include the following statistical methods:

1. *Descriptive statistics of the responses* to describe the basic features of the data in the study;
2. *Case summaries* to calculate subgroup statistics for variables within categories of the grouping variables. Summary statistics for each variable across all categories are also displayed;

3. We use ANOVA analysis to determine whether there are any statistically significant differences between the means of the independent (unrelated) groups, i.e. to determine whether there is a difference in the answers obtained between the groups defined in the research.

4. *Multiple response analysis* to analyze the multiple response questions in the survey. We use this analysis for more detailed processing of the received answers to the multiple-choice questions, especially in the part of the expectations of the state auditors in the post-covid period.

4. Results and discussions

Before starting with any research analysis of the results, reliability analysis was carried out. Cronbach's alfa coefficient was calculated to measure the internal consistency and reliability of the questionnaire. Its result is 0,81 which implies high internal consistency and all items appeared to be worthy of retention. Furthermore, **Table no. 1** shows the descriptive statistics of the characteristics of the respondents.

Table no. 1. Descriptive statistics of the characteristics of the respondents

Feature	Description	Number	Percent
Job Title and Department	- Certified State Auditor in Audit Department	39	60.94%
	- State Auditor in Audit Department	24	37.50%
	- Certified State Auditor in Audit Support Department	1	1.56%
	- State Auditor in Audit Support Department	0	0%
	Total	64	100.00%
Work engagement	- Category A (General Secretary)	0	0%
	- Category B (Assistant Audit Manager, Audit Manager, Assistant to the Auditor General, Advisor to the Auditor General)	14	21.9%
	- Category V (Junior Auditor, Auditor, Senior Auditor, Principal Auditor)	50	78.1%
	- Category G (Junior Associate, Associate, Senior Associate, Principal Associate)	0	0%
	Total	64	100.00%
Work experience in the SAO	0-5 years	15	23.4%
	6-10 years	10	15.6%
	11-15 years	18	28.1%
	over 15 years	21	32.8%
	Total	64	100.00%

Source: Authors' calculation, 2021

The analysis of the received answers was made on a structured sample of two groups, namely: certified state auditors and state auditors on the job in *Category V – field auditors* (50) and certified state auditors and state auditors on the job in *Category B – management* (14). The statistical analysis of the obtained data based on ANOVA (**Appendix A**) indicates the fact that there is no significant

difference in the answers given by the state auditors, regardless of their title and position in the SAO. **Appendix B** of the paper shows Case Summaries, which give a detailed overview of the answers received by the group.

Table no. 2 shows the descriptive statistics of the answers obtained.

Table no. 2. Descriptive statistics of the responses

No.	Question	N	Minimum	Maximum	Sum	Mean	Std. Deviation
5	The State Audit Office has successfully overcome the unique challenges posed by the pandemic to ensure transparency and accountability of public sector institutions.	64	3.0	5.0	290.0	4.531	.6416
6	At a time of heightened uncertainty and increased government intervention, the role of the State Audit Office was and still is significant during the COVID pandemic.	64	3.0	5.0	293.0	4.578	.6620
7	During the pandemic, the State Audit Office maintained its independence and financial resources.	64	3.0	5.0	300.0	4.688	.5599
8	The State Audit Office is closely monitoring important government decisions that create packages of financial measures to respond to the crisis.	64	1.0	5.0	294.0	4.594	.7709
9	The COVID 19 pandemic has changed the approach to your professional engagement.	64	1.0	5.0	226.0	3.531	1.0979
10	In the circumstances initiated by the COVID-19 pandemic from March 2020 until today, the State Audit Office was ready to implement INTOSAI recommendations for the transition from the classic way of working from office to remote work to protect health and employee lives.	64	2.0	5.0	272.0	4.250	.8165
12	The uncertainties imposed by the COVID 19 pandemic have affected your professional judgment in the area of reviewing the predetermined level of materiality and audit risk of certain auditees.	64	1.0	5.0	181.0	2.828	1.2157
13	The work in conditions of quarantine measures, self-isolation, and remote work influenced the application of the audit procedures for collecting and documenting sufficiently appropriate audit evidence in the existing ones, and especially in the new audit entities.	64	1.0	5.0	213.0	3.328	1.0244
14	The health crisis initiated by COVID 19 and its overflow in the economy with the complete closure of public sector institutions and their phased opening, influenced you to increase the level of professional scepticism during the audit engagements due to the increased risk of material misstatement in the financial statements as a result of fraud or error.	64	1.0	5.0	231.0	3.609	1.1072

No.	Question	N	Minimum	Maximum	Sum	Mean	Std. Deviation
15	The closure of public sector institutions, the rotation of employees, the application of quarantine measures supplemented by remote operations enabled possible modifications in the placement and functioning of the elements of internal control at the auditing entities.	64	2.0	5.0	250.0	3.906	.8493
16	Working remotely, even in the case of increased levels of professional scepticism, has imposed certain barriers in identifying symptoms of fraud (so-called "red flags") due to the inability to conduct closer interviews with staff and monitor non-verbal communication (body language).	64	1.0	5.0	227.0	3.547	1.0680
17	The new environment imposed by COVID 19 will lead the management of audited entities to be tempted more often to disobey laws and regulations.	64	1.0	5.0	179.0	2.797	1.1009
19	The COVID 19 pandemic will affect the form and content of the audit report in terms of many modifications to the audit opinion expressed (qualified audit opinion, adverse audit opinion, disclaimer audit opinion) on the audited financial statements of the audited entities for the year ends on 31.12.2020.	64	1.0	5.0	188.0	2.938	.9407
20	The work of the auditing entities in conditions of the pandemic with COVID 19, will affect the more frequent use of the Emphasis of Matter paragraph in the audit reports for presented financial statements for the year ended 31.12.2020.	64	2.0	5.0	218.0	3.406	.8858
21	In conditions of remote work, limited communication with the management and employees of the entities, closure of the offices of the audit entities, introduced quarantine measures, the state auditors must not sacrifice the quality of the audit.	64	2.0	5.0	289.0	4.516	.7765
22	The COVID 19 pandemic will widen the expectation gap between state auditors, on the one hand, and the users of audited financial statements – the general public, on the other.	64	1.0	5.0	182.0	2.844	1.1981
23	The risks posed by the COVID 19 pandemic in terms of a truthful and objective presentation of data in the financial statements underscored the importance of having a quality state audit profession.	64	1.0	5.0	281.0	4.391	.8659
24	The uncertain environment in which state auditors operate in the face of the COVID 19 pandemic will tempt state auditors to compromise basic principles of the INTOSAI Code of Ethics.	64	1.0	5.0	143.0	2.234	1.3656

No.	Question	N	Minimum	Maximum	Sum	Mean	Std. Deviation
26	The State Audit Office in the program for 2021 included a significant number of audits that will examine transparently, legally, and purposefully the spending of public funds during the pandemic.	64	2.0	5.0	288.0	4.500	.7766
27	Given that the timeliness of the final audit reports is crucial, the State Audit Office has fully implemented the program for 2020 and issued the final reports on time.	64	1.0	5.0	253.0	3.953	.9829
30	In the post-war period, more than ever before, state auditors will need different skills and knowledge imposed by the new conditions.	64	2.0	5.0	244.0	3.813	.8886
	Valid N (listwise)	64					

Source: Authors' calculation, 2021

It is noteworthy that all state auditors agree that the SAO has overcome the challenges posed by the pandemic in terms of transparency and that the SAO has maintained its independence and closely monitors government decisions that create packages of financial measures to respond to the crisis, with given answers with mean values greater than 4.53 (Q5, Q6, Q7, Q8).

Furthermore, the state auditors agree that the quality of the audit should not be sacrificed in the newly created conditions (Q21), with a mean value of responses of 4,516 and that the risks posed by the COVID 19 pandemic in terms of a truthful and objective presentation of data in the financial statements underscored the importance of having a quality state audit profession (Q23).

The state auditors also answered with high certainty the question with which they agree that the SAO in the new program for 2021 has included a significant number of audits that will examine the spending of public funds during the pandemic (Q26).

The situation for the answers to several questions is not very reliable (mean value below 3), and they refer to the fact that the situation with COVID-19 does not greatly affect the state auditors in terms of their professional judgment in the area of reviewing the predetermined level of materiality and audit risk of certain auditees (Q12). Furthermore, the state auditors did not respond with great certainty that COVID-19 will increase the number of modified audit opinions in their final reports (Q19), and in

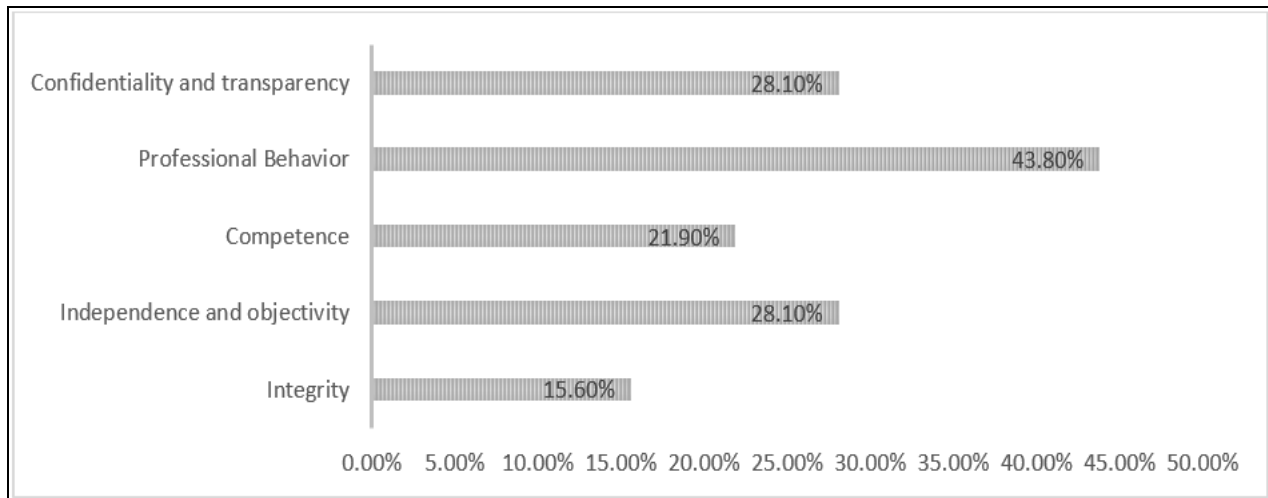
terms of the expectation gap, they do not expect it to increase significantly (Q22). Also, the state auditors do not believe that the new environment would lead the management of audited entities to be tempted more often to disobey laws and regulations (Q17).

Regarding the basic principles of the INTOSAI Code of Ethics – ISSAI 130 (*Figure no. 1*), the state auditors do not believe that the changing environment will affect their compromise (Q24), but when conducting audit engagements in the face of the COVID 19 pandemic, auditors consider that the `Professional Behavior` can be mostly compromised (43.80% of respondents), followed by the principles of `Confidentiality and transparency` and `Independence and objectivity` with 28.10% respectively. From this question, it can be concluded that state auditors do not believe that the pandemic will affect their integrity.

Finally, it can be concluded that in the circumstances initiated by the COVID-19 pandemic, the SAO has implemented the INTOSAI recommendations for the transition from the classic way of working from office to remote work to protect health and employee lives (Q10).

For the post-covid period, as it is expected in all other professions, the state auditors expect changing of the skills and knowledge required for the audit that should be included in the programs for certification of auditors (Q30).

Figure no. 1. Principles of INTOSAI Code of Ethics



Source: Authors' calculations, 2021

The survey also has included multiple response questions for which in the following their analysis.

The state auditors were asked what were the key challenges they have faced in conducting their audit engagement at the beginning of the COVID-19 Pandemic. Most of the state auditors (60.9%) see Limitations in the scope of obtaining and documenting sufficiently appropriate audit evidence as a big challenge but also Pressure to complete the fieldwork within the stipulated deadline in conditions of quarantine measures, self-isolation, and mobility of the employees at the audited entities (57.9%) and Inability to meet the legally prescribed deadlines for completing audit procedures and submitting the audit report (59.4%).

A question was also asked about the key risks initiated by COVID-19, and the answers received indicate that the biggest risk is the Internal controls – how they are designed and how they work (56.3%) and the risk of inability to obtain appropriate and sufficient audit evidence (56.3%).

The survey also included a special group of questions on the perception of state auditors concerning the post-covid period and contained four multiple response questions.

Auditors' perception of what their work environment will look like next year, 56.3% believe it would be a hybrid (remote work, but also work from home), while the rest believe that they will return completely to the workplace.

Given the fact that the work of auditors during 2021 will again be strongly influenced by the health crisis and the consequences for the economy, when conducting the regularity audit, the attention of auditors will be focused mostly on: identifying risk factors for fraud and errors (28.1%), followed by an increase in the level of professional scepticism (21.9%) and the collection of sufficient and appropriate audit evidence (21.9%).

Finally, the lesson that the state audit profession has learned since the beginning of the COVID 19 pandemic is that there is always a danger of an unpredictable event happening around the corner that could have serious consequences for the lives and work of individuals. The opinion of the auditors they learned from the pandemic is that there is a need to transform the operation with greater use of the power of technologies to connect people and continue the operation of institutions (58.7%) and that public sector institutions must prepare for change without whether they like it or not, by adopting new ways of working, promoting technological tools such as virtual reality (50.8%).

5. Research limitations

Based on the answers we received we could see the initial impression of the functioning of the state auditing profession during the COVID-19 Pandemic and post-covid expectations.

In our opinion, if the research was conducted in the future the results would be different due to more certain consequences for the economy, also more conducted and issued final reports related to the impact of COVID-19 in several sectors of the public sector, the temptation to follow the moral compass and adhere to basic principles in a time full of temptations, etc. The lack of publicly available similar research in the Republic of North Macedonia has disabled us from comparing our results to isolate similarities and differences from the effects of the pandemic on the performance of the state auditors.

Conclusion

COVID-19 has imposed a great challenge to the audit profession as a whole. In this paper, we point out the consequences of the pandemic on the state auditors, who have been operating a long time in the shadow of COVID-19. The pandemic was a test to the independence of the SAO but also a test for the state auditor to remain professionals.

The results show that the SAO still managed to maintain its independence in the most difficult times of the pandemic and to closely monitor the government measures to help the economy. Most importantly, the state auditors did not allow the downturn to compromise the principles of the INTOSAI Code of Ethics (ISSAI 130),

and that in no case should the quality of the audit be sacrificed. Overall, the SAO has followed the recommendations for remote work and other recommendations issued by INTOSAI.

State auditors faced limitations in the scope of obtaining and documenting sufficient and appropriate audit evidence, but also pressure to complete the fieldwork within the stipulated deadline in conditions of quarantine measures, self-isolation, and mobility of the employees at the audited entities and inability to meet the legally prescribed deadlines for completing audit procedures and submitting the audit report.

By 2021, state auditors expect to face difficulties in identifying risk factors for fraud and errors, but also with an increase in the level of professional scepticism, and the collection of sufficient and appropriate audit evidence.

The general conclusion is that the state auditors have successfully overcome the challenges of the crisis and they have already learned the lesson that there is always the possibility of an unexpected event ("black swan"), such as the COVID-19 pandemic, which would have serious consequences for their work engagements, but also for the normal course of life. Thus, from the whole research, it remains to recommend the SAO, that in the coming period it should try to adopt newer ways of working, with greater use of technology.

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Appendix A: ANOVA analysis

		Sum of Squares	df	Mean Square	F	Sig.
Q5	Between Groups	1.160	1	1.160	2.904	.093
	Within Groups	24.777	62	.400		
	Total	25.938	63			
Q6	Between Groups	1.395	1	1.395	3.300	.074
	Within Groups	26.214	62	.423		
	Total	27.609	63			
Q7	Between Groups	.516	1	.516	1.662	.202
	Within Groups	19.234	62	.310		
	Total	19.750	63			
Q8	Between Groups	1.243	1	1.243	2.130	.150
	Within Groups	36.194	62	.584		
	Total	37.438	63			
Q9	Between Groups	.189	1	.189	.155	.695
	Within Groups	75.749	62	1.222		
	Total	75.938	63			
Q10	Between Groups	2.766	1	2.766	4.371	.041
	Within Groups	39.234	62	.633		
	Total	42.000	63			

		Sum of Squares	df	Mean Square	F	Sig.
Q12	Between Groups	1.061	1	1.061	.715	.401
	Within Groups	92.049	62	1.485		
	Total	93.109	63			
Q13	Between Groups	3.752	1	3.752	3.731	.058
	Within Groups	62.357	62	1.006		
	Total	66.109	63			
Q14	Between Groups	1.826	1	1.826	1.501	.225
	Within Groups	75.409	62	1.216		
	Total	77.234	63			
Q15	Between Groups	1.700	1	1.700	2.410	.126
	Within Groups	43.737	62	.705		
	Total	45.438	63			
Q16	Between Groups	.502	1	.502	.436	.511
	Within Groups	71.357	62	1.151		
	Total	71.859	63			
Q17	Between Groups	1.579	1	1.579	1.309	.257
	Within Groups	74.780	62	1.206		
	Total	76.359	63			
Q19	Between Groups	.001	1	.001	.002	.968
	Within Groups	55.749	62	.899		
	Total	55.750	63			
Q20	Between Groups	.489	1	.489	.619	.434
	Within Groups	48.949	62	.789		
	Total	49.438	63			
Q21	Between Groups	1.307	1	1.307	2.210	.142
	Within Groups	36.677	62	.592		
	Total	37.984	63			
Q22	Between Groups	.723	1	.723	.500	.482
	Within Groups	89.714	62	1.447		
	Total	90.438	63			
Q23	Between Groups	.026	1	.026	.034	.855
	Within Groups	47.209	62	.761		
	Total	47.234	63			
Q24	Between Groups	.270	1	.270	.143	.707
	Within Groups	117.214	62	1.891		
	Total	117.484	63			
Q26	Between Groups	1.463	1	1.463	2.482	.120
	Within Groups	36.537	62	.589		
	Total	38.000	63			
Q27	Between Groups	.165	1	.165	.169	.683
	Within Groups	60.694	62	.979		
	Total	60.859	63			
Q30	Between Groups	.013	1	.013	.016	.900
	Within Groups	49.737	62	.802		
	Total	49.750	63			

Source: Authors' calculation, 2021

APPENDIX B: Case summaries												
			Q5	Q6	Q7	Q8	Q9	Q10	Q12	Q13	Q14	Q15
Category V	Total	N	50	50	50	50	50	50	50	50	50	50
		Sum	223.0	225.0	232.0	226.0	178.0	207.0	138.0	160.0	176.0	191.0
		Minimum	3.0	3.0	3.0	1.0	1.0	2.0	1.0	1.0	1.0	2.0
		Maximum	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
		Std. Deviation	.6455	.6776	.5980	.8142	1.0333	.8332	1.1350	1.0498	1.1110	.8497
Category B	Total	N	14	14	14	14	14	14	14	14	14	14
		Sum	67.0	68.0	68.0	68.0	48.0	65.0	43.0	53.0	55.0	59.0
		Minimum	3.0	3.0	4.0	3.0	1.0	3.0	1.0	3.0	2.0	3.0
		Maximum	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
		Std. Deviation	.5789	.5345	.3631	.5345	1.3425	.6333	1.4917	.8018	1.0716	.8018
Total		N	64	64	64	64	64	64	64	64	64	64
		Sum	290.0	293.0	300.0	294.0	226.0	272.0	181.0	213.0	231.0	250.0
		Minimum	3.0	3.0	3.0	1.0	1.0	2.0	1.0	1.0	1.0	2.0
		Maximum	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
		Std. Deviation	.6416	.6620	.5599	.7709	1.0979	.8165	1.2157	1.0244	1.1072	.8493

		Q16	Q17	Q19	Q20	Q21	Q22	Q23	Q24	Q26	Q27	Q30	
Category V	Total	N	50	50	50	50	50	50	50	50	50	50	
		Sum	175.0	144.0	147.0	168.0	222.0	145.0	219.0	110.0	221.0	199.0	191.0
		Minimum	1.0	1.0	1.0	2.0	2.0	1.0	1.0	1.0	2.0	1.0	2.0
		Maximum	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
		Std. Deviation	1.1112	1.1542	.9775	.8514	.8369	1.1650	.8303	1.2778	.8104	.9998	.8497
Category B	Total	N	14	14	14	14	14	14	14	14	14	14	
		Sum	52.0	35.0	41.0	50.0	67.0	37.0	62.0	33.0	67.0	54.0	53.0
		Minimum	3.0	1.0	2.0	2.0	4.0	1.0	2.0	1.0	3.0	2.0	2.0
		Maximum	5.0	4.0	4.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
		Std. Deviation	.9139	.8549	.8287	1.0163	.4258	1.3363	1.0163	1.6919	.5789	.9493	1.0509
Total		N	64	64	64	64	64	64	64	64	64	64	
		Sum	227.0	179.0	188.0	218.0	289.0	182.0	281.0	143.0	288.0	253.0	244.0
		Minimum	1.0	1.0	1.0	2.0	2.0	1.0	1.0	1.0	2.0	1.0	2.0
		Maximum	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
		Std. Deviation	1.0680	1.1009	.9407	.8858	.7765	1.1981	.8659	1.3656	.7766	.9829	.8886

Source: Authors' calculation, 2021