



الجهاز المركزي للمحاسبات

الإدارة المركزية للعلاقات الدولية والمؤتمرات

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Remote Auditing in Exceptional Circumstances

"Opportunities and Challenges "

Introduction:

Disasters can strike any region of the world at any time, and they may arise from natural causes such as earthquakes, tsunamis, floods, or volcanic eruptions, or from human-induced factors like construction on flood-prone areas, building standards unsuitable for seismic zones, or nuclear incidents. Moreover, they may result from a combination of both, as in the case of pandemics, with the most prominent example being the "COVID-19" outbreak. In response to these crises, governments may implement a range of precautionary measures, including social distancing, closure of certain businesses, restrictions on non-essential travel, and recommendations for remote working. However, this becomes problematic when it comes to accessing services from providers, as many of these require on-site interactions, preventing the continuation of certain activities and the provision of some public services. This is especially true for auditing and consulting services, which are typically conducted through in-person engagement and field visits.

In this regard ¹, some have emphasized the fact that auditors, due to social distancing and travel restrictions, face difficulties in collecting appropriate evidence, which could increase the likelihood of issuing incorrect opinions on the issues under audit. As remote work continues and business continuity is ensured, those responsible for these activities and services, in general, and auditing services, in particular, must redesign their approach to complete fieldwork remotely. This requires a shift in the way the audit process is conducted. Given the limited physical access to client sites, auditors must design, develop, and implement alternative audit procedures to collect sufficient and appropriate audit evidence through remote access, relying more heavily on technology. Such circumstances necessitate the modification of the audit plan, and auditors must exercise due care and professional caution when evaluating continuity and subsequent events. It is essential to maintain their commitment to audit quality and adherence to professional standards.



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Furthermore, it is important to accommodate remote auditing and encourage the adoption of more advanced technologies, such as artificial intelligence.

- **Problem and Objective of the Research.**

The issues arising from the repercussions of disasters and crises on the audit process of entities under the supervision of Supreme Audit Institutions (SAIs) are diverse and expanding. However, as the range of these issues widens, the alternatives available to address them become more limited. The greatest challenges in the series of disaster-related obstacles lie in choosing between these limited alternatives and selecting the most suitable timing for their implementation. Disasters and Crises can impact the audit and review process at unprecedented levels, causing significant disruptions to auditing activities. These exceptional catastrophic times require exceptional auditing measures in an attempt to overcome this predicament, with "remote auditing" emerging as the sole alternative to field-based auditing for entities under the supervision of Supreme Audit Institutions. While remote auditing offers significant opportunities for SAIs and their auditors, it also presents certain challenges that may hinder its effective application. Therefore, the main objective of this research is to answer the following two questions:

- *What are the challenges faced by Supreme Audit Institutions when implementing remote auditing during disasters?*
- *What opportunities do Supreme Audit Institutions gain from implementing remote auditing during disasters?*

- **Organization of the Research.**

The research can be divided, in addition to the above, as follows:

- a) *Related Concepts.*
- b) *Challenges of Remote Auditing.*
- c) *Opportunities Resulting from the Implementation of Remote Auditing.*
- d) *Research Findings and Recommendations.*

1. Related Concepts.

1-1 : Concept of Remote Auditing:



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Remote auditing is a form of auditing in which the physical presence of the auditor is no longer strictly necessary. Instead, a wide range of technological tools—such as phone calls, webcams, photos, and video recordings—are utilized to conduct audits efficiently and swiftly from various locations, often at considerable distances from the audited entity’s site².

Remote auditing refers to a method permitted only under certain conditions, where the audit is conducted not through on-site presence, but virtually, with the help of appropriate information and communication technologies. It involves using ICT to gather information, conduct interviews with the audited entity, and perform other audit activities—particularly when face-to-face interactions are either not possible or not preferred³

1-2 : Exceptional Circumstances:

Exceptional circumstances are considered unusual situations that arise from factors threatening the stability and security of the state, its constitutional systems, or human rights. These conditions may result from dangers that jeopardize the life of the nation—such as situations where lives and property are at risk due to violence, riots, terrorism, sabotage, insurrection, floods, earthquakes, diseases, or epidemics. Under such circumstances, the executive authority is granted extraordinary powers, constitutionally represented, to manage the crisis⁴.

2. Challenges of Remote Auditing.

Certain audit procedures are best performed in person or on-site. When remote auditing is applied—whether by audit firms in general or Supreme Audit Institutions (SAIs) in particular—under exceptional and catastrophic circumstances, a number of obstacles and issues may arise that present significant challenges. Auditors within SAIs may face specific difficulties that can hinder the effective execution of remote audit processes. Among the most prominent challenges are:

2-1. Inability to Perform Certain Audit Procedures Remotely:

Some audit procedures, such as attending physical inventory counts, cannot be effectively carried out remotely. These procedures often require the audit team to be physically present at the audited entity’s warehouse sites, particularly in the case of Supreme Audit Institutions. Such activities are



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typically more effective when conducted on-site and in person, where the auditors can directly observe and verify the processes involved⁵

The Researcher believes that, at first glance, auditing an entity's inventory may appear to be the most challenging task for Supreme Audit Institution auditors during any exceptional or catastrophic circumstances. Typically, auditors examine inventory at the end of the audit period, which requires traveling to the inventory locations to observe physical counting, test control systems or verification procedures, and assess the completeness and accuracy of inventory records (count sheets). However, the implementation of social distancing rules may hinder such activities due to auditors' inability to travel, and in some cases, even the audited entity's staff may not be physically present to conduct the inventory count themselves.

In this context, auditors may consider leveraging video technology. Many inventory storage sites are equipped with security cameras, which can be used to stream live video of the counting process or monitor warehouse activity. Nonetheless, the opposite can also occur—these technologies may not be sufficient or capable of covering all audit needs, thereby preventing some auditors from fully benefiting from technological solutions.

On the other hand, the Egyptian Auditing Standard No. (501) in paragraphs (5, 6, 7, 8) regarding the attendance of inventory counting emphasizes the following⁶ :

- The auditor's need to obtain sufficient and persuasive audit evidence regarding the existence and condition of the inventory through attending the physical inventory count, unless this is impractical.*
- In the event the auditor is unable to attend the inventory count at the planned time due to unforeseen circumstances, such as natural disasters, the auditor should conduct or observe the physical count on an alternative date. If necessary, the auditor should perform special audit procedures for transactions that occur between the two periods.*
- When attending the inventory count is impractical due to factors such as the nature and location of the inventory (as in the case of the COVID-19 pandemic, where social distancing rules prevent physical presence at the inventory site), the auditor should consider whether there are alternative procedures that can provide sufficient and*



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appropriate audit evidence regarding the existence and condition of the inventory. This would allow the auditor to conclude that there is no need to mention a limitation on the scope of the audit in the audit report due to the absence of physical attendance at the count.

- *When performing alternative procedures for attending the inventory count, the auditor should consider:*
 - *The risk of material misstatement associated with the inventory;*
 - *The nature of the internal control system for inventory;*
 - *Whether there are sufficient and appropriate inventory count instructions, including the timing of the count, locations of the count, and whether expert assistance is needed.*

2-2: Resistance of Some Supreme Audit Institution Auditors to the Shift from In-Person

Auditing to Remote Auditing:

One of the "obstacles" and challenges of transitioning from an existing system to a new one is resistance to change, which is a significant factor affecting employees in general, often making them agents of failure rather than success due to their fear of the unfamiliar. In this regard, the implementation of remote auditing—as an alternative to the traditional in-person auditing system conducted by auditors at the sites of entities under audit—may face resistance from some auditors. This resistance can stem from several factors, including fear of the unknown and the reluctance to embrace remote auditing regardless of its potential outcomes. It involves a shift from the familiar to the unfamiliar, a fear of losing certain benefits such as a position or financial gains due to the change, or differences in beliefs and philosophies, especially if the proposed changes conflict with their deeply held values.

The Researcher believes that the first reason primarily relates to the psychological aspect, as some auditors have become accustomed to the traditional auditing method, which involves being physically present at the audited entities throughout their careers. This makes them psychologically unprepared to handle the new situation and the need to abandon familiar work patterns. The second reason can be attributed to the social aspect. The traditional, "in-person" auditing model allowed members of Supreme Audit Institutions to maintain a constant presence at the audited entities, which provided them with certain advantages, such as a social status as members of the Supreme Audit Institution and a suitable



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working environment that might not be available to the same extent within the headquarters of the institution.

The third reason relates to the technical or "IT" aspect. Some auditors may have been trained in a traditional mindset focused on paper-based document review, which clearly identifies evidence of validation. Additionally, access to such documents is usually not restricted during the audit process. In contrast, remote auditing requires dealing with information and communication technologies, which some auditors may not be familiar with. This shift presents challenges, such as the difficulty of validating electronic documents, which requires advanced audit technologies. Furthermore, the audit trail related to data may not be available during the audit, and accessing the data could be more difficult.

It is important to note that while the implementation of remote auditing is generally viewed as a positive development, it is bound to have a psychological impact. A common mistake in change management is underestimating the effects that the change process (in general) and the transition to remote auditing (in particular) have on employees. In this context, the researcher believes that, to avoid resistance from members of Supreme Audit Institutions regarding the adoption of remote auditing, those responsible for overseeing this transition should not assume that simply introducing remote auditing will result in immediate acceptance by auditors. They must recognize the significant disruption that comes with shifting away from familiar working methods and understand that auditors will require time to adjust to the new approach. It is natural for some to find it difficult to accept the potential losses this change may bring. Therefore, the likelihood of Supreme Audit Institutions facing obstacles or delays in implementing remote auditing is partly due to internal resistance within these institutions, rather than external factors, as previously explained.

2-3 Increased Audit Burdens Due to Fraud Risks and Improper Financial Reporting.

In response to the COVID-19 crisis, for example, many businesses were forced to rapidly change their work practices and protocols to enable remote work, which posed an increasing risk of fraud if internal controls were compromised as a result. The incentives for committing fraud also grow as organizations and individuals face unprecedented economic challenges during difficult times. Individuals under significant work-related pressure may exhibit and justify illegal behaviors and make unethical decisions. They may intentionally present a less accurate picture of the current situation through financial statements and manipulate necessary disclosures. This imposes a new burden and challenge when applying remote



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auditing⁷. In this regard, auditors from Supreme Audit Institutions must be more vigilant than ever regarding the risks of fraud, accounting manipulation, and reporting in exceptional crisis circumstances, such as the COVID-19 pandemic. This is especially important given their responsibilities under auditing standards, on one hand, and the gap in expectations between what users of the institution's reports (such as stakeholders, the parliament, governance officials within the audited entities, and the general public) expect from the institution's members in terms of fraud detection and reporting, on the other hand⁸.

In this regard, the Egyptian Auditing Standards emphasized the following:

- According to the Egyptian Auditing Standard No. (240), the auditor is responsible for obtaining reasonable assurance that the financial statements as a whole are free from any material misstatements, whether due to fraud or error. In obtaining the appropriate assurance, the auditor should apply professional skepticism throughout the audit process, especially in exceptional crisis circumstances, which require heightened awareness of the possibility of fraud or error. Exceptional circumstances resulting from disasters are examples of factors that create fraud risks (i.e., factors related to misstatements arising from the preparation of fraudulent financial reports). These circumstances expose the financial stability and profitability of many entities under the supervision of Supreme Audit Institutions to threats from economic conditions, industry, or operational circumstances. Airlines and tourism companies are a stark example of entities whose financial stability and profitability have been threatened due to economic and operational conditions, such as the suspension of international air travel at airports around the world⁹.
- According to Egyptian Auditing Standard No. (315), maintaining professional skepticism is crucial because changes in circumstances may occur. When the auditor makes inquiries and performs other audit procedures, they must exercise professional skepticism and should not accept audit evidence that is not sufficiently convincing based on the belief that management and those responsible for governance are honest and have integrity. In this regard, Annex No. (3) of the same standard provides examples of certain circumstances and events that may indicate the presence of significant and material misstatement risks, such as: operating in economically unstable regions, exposure to volatile markets, liquidity issues including the loss of key customers, changes in the industry in which the entity operates, and a shortage of individuals with the skills to produce accurate financial and accounting reports. The researcher believes that such conditions



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have become prevalent during periods of crises and pandemics, and many entities under the supervision of Supreme Audit Institutions have been exposed to these challenges¹⁰.

In light of what is mentioned in the Egyptian Auditing Standards, it is essential for auditors from Supreme Audit Institutions to determine their responses to deal with the significant and material misstatement risks at the financial statement level during any exceptional crisis circumstances, such as those imposed by the repercussions of the COVID-19 pandemic. Such responses may include¹¹:

- *Focusing the team on the importance of maintaining a professional approach in collecting and evaluating audit evidence*
- *Assigning more experienced staff or specialized employees, or utilizing experts*
- *Providing additional supervision or designing and performing additional audit procedures, including selecting additional audit procedures that will be performed. This may include tests to measure the effectiveness of internal control systems, especially when relevant to the subject or required*
- *Making general changes in the nature, timing, or extent of audit procedures as a general response, such as performing verification procedures that enable their nature and timing to address material misstatement risks presented at the assurance level (performing certain verification procedures at the end of the period instead of doing so at an earlier date)*

2-4. The unpreparedness of some entities under the supervision of Supreme Audit Institutions to undergo remote auditing. *Some entities under the supervision of Supreme Audit Institutions may lack the necessary information technology controls and measures for remote auditing, including¹²:*

- *Insufficient infrastructure for managing remote auditing, including hardware, networks, software, and databases.*
- *Inadequate controls and measures concerning cyber security, such as cyber security awareness, identity and access management, protection of systems and information processing devices, and network security management.*
- *Inadequate disaster and crisis response plans related to data loss.*
- *Insufficient training for employees to handle remote auditing technologies.*



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2-5. Other Challenges: Remote auditing may impose additional challenges related to how auditors themselves interact with entities under the supervision of Supreme Audit Institutions, including¹³:

- Difficulty in communication between auditors of Supreme Audit Institutions and information holders, such as employees, management, or governance officials of the auditees, to ask inquiries or seek clarifications. This could be due to scheduled meetings or their engagement in other tasks during the remote audit process, leaving the audit team waiting for requests for clarifications and explanations.*
- The lack of personal interaction between the auditors of Supreme Audit Institutions and the employees of the auditees creates opportunities for fraud, submission of forged documents, and concealment of potential non-compliance during the remote electronic audit.*
- Difficulty for remote audit teams from Supreme Audit Institutions to access the Virtual Private Network (VPN)—a set of technologies that create secure connections or "tunnels" over ordinary internet lines—to log into the database to obtain audit evidence.*

3. Opportunities arising from Remote Auditing:

The application of remote auditing generally offers a range of opportunities for both the Supreme Audit Institutions (SAIs) and the audit team, as well as the entities being audited. Through this approach, SAIs can save time and reduce costs, eliminating the need for logistics and related procedures during the audit process. This ensures the efficiency of remote audit teams while maintaining a balance between their work requirements and personal life. Additionally, it eliminates the need for the audited entity to host audit teams at their premises, making the process more integrated if a specific time is allocated for remote auditing activities, and reducing the likelihood of interruptions or urgent work requests from the audit team. Below are the key opportunities provided by the implementation of remote auditing for Supreme Audit Institutions¹³:

3-1. Time-saving and reducing the time required to complete audit reports:

Conducting remote audit procedures helps save the time spent by auditors of the Supreme Audit Institution commuting between their places of residence and the audited entities (their official workplaces). In addition, it minimizes or eliminates travel time to branches of audited entities located outside their provinces, or to their external branches and offices located outside the country. This is due to



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the ability of remote auditing—when applied—to allow the audit team to receive and share data, review documents and processes, and evaluate everything from any location, with the possibility of conducting interviews and meetings (webinars) through Skype, Zoom, and other available web conferencing channels, without the need to travel to the audit site; which positively reflects on the time needed to prepare audit reports.

3-2. Adding Value to the Three Parties Involved in the Audit Process

Remote auditing can add value to the three parties involved in the audit process, as identified by INTOSAI Standard No. (100) “Fundamental Principles of Public-Sector Auditing” in paragraph (15): the auditor, as the individual authorized to carry out the audit of the audited entities in accordance with the legal mandate of the Supreme Audit Institution; the responsible party, which is the audited entity accountable for the subject matter information, or for managing the subject matter, or for addressing the recommendations; and the intended user, which refers to the individuals, institutions, or groups for whom the auditor prepares the audit report. This may include legislative bodies (such as the House of Representatives), supervision or governance authorities, or the general public.

*In this regard, **the Researcher**—based on his practical experience—can clarify the extent to which remote auditing can deliver added value to the three parties involved in the audit process, as follows:*

- *Remote auditing can allow the audit team to work remotely in an environment that enables them to use all necessary tools such as high-speed internet, monitors, printers, and others. It also allows them to utilize the saved travel and commuting time to engage in value-adding activities such as reviewing documents to identify audit trails that need to be explored, and writing audit reports in a manner that ensures clarity of audit findings and opportunities for improvement. Furthermore, it enables broader coverage of significant audit topics and tasks when there are competing priorities in terms of scope and time constraints, especially in light of limited human resources in some Supreme Audit Institutions. Ultimately, this enhances the value and efficiency of the audit process itself, and ensures a balance between the audit team’s work and their personal lives, despite their tight schedules.*
- *Remote auditing spares the audited entities from related logistical services such as providing transportation and accommodation for audit team members when needed. It also prevents the*



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inconvenience and disruption that may be caused by in-person audit activities or urgent work requests, making the audited entities more engaged in the process if a specific time is allocated for remote audit activities.

- *Remote auditing, by saving time and reducing the duration needed to complete reports, allows Supreme Audit Institutions to present their reports to parliament on time, according to the laws regulating their work and the constitutions of their countries. This enables legislative, supervision, or governance bodies, or the general public—the intended users—to assess overall executive and governmental performance and evaluate the extent to which the intended objectives have been achieved.*

3-3. Achieving Cost and Resource Savings:

Remote auditing eliminates the need for auditors from the Supreme Audit Institution to carry out both internal and external missions to perform audit activities at the audited entities. This allows for savings in some relevant cost elements, such as the cash allowances borne by the budget of the Supreme Audit Institution, including inspection allowances, travel expenses, as well as travel allowances and expenses (e.g., flight tickets) for branches and offices of the audited entities located outside the country.

3-4. Exclusion of Logistics During the Audit Process

The logistics associated with the audit process can be excluded through the application of remote auditing. Accessing certain locations of the audited entities may be difficult under the traditional in-person audit approach for several reasons. These locations might be in remote areas, requiring accommodation arrangements for auditors, or there may be security reasons necessitating permits to access some entities' premises and various sites, such as the necessary permits for entering places under audit, like airports, customs zones, and cargo villages. Additionally, permits from port security authorities may be required for accessing customs areas at ports. In some cases, travel permits and entry visas may also be necessary if audits are conducted internationally at the branches and offices of audited entities located outside the country, such as airline company branches. Remote auditing, however, eliminates the need for these procedures and logistics-related permits

4. Research Findings and Recommendations:



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The Researcher concluded that Supreme Audit Institutions face a range of challenges during disasters that hinder the effective implementation of remote auditing. The researcher recommended that decision-makers in Supreme Audit Institutions should:

- *Improve the working conditions and benefits for the staff of Supreme Audit Institutions as compensation for the advantages lost when remote auditing is applied.*
- *Recognize the disruption caused by auditors abandoning familiar work patterns and understand that they need time to adapt to the new situation.*
- *Raise technological awareness among auditors of Supreme Audit Institutions regarding the benefits and impact of remote auditing on the speed and quality of work, ensuring a balance between auditors' work and personal lives, considering their tight schedules.*
- *Develop and enhance the skills of auditors in Supreme Audit Institutions to ensure the successful implementation of remote auditing.*

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