INTRODUCTION

The pandemic caused by the COVID–19 virus has led to restrictions not only on the movement of people, but also on a number of economic activities, as well as an emergency situation in most countries of Europe and America. The demand for emergency medical care and the increase in the number of deaths are harming national health systems.

It is obvious that in the conditions of the crisis, the demand for certain categories of goods, for example, for products of technological activity, is decreasing. Accordingly, one of the consequences of the pandemic is the growing closeness of national economies. This process allows us to identify another problem: national economies based on high-tech industries are not resistant to economic crises caused by the pandemic from the point of view of their functionality. Taking into account the uneven development of national economies, it can be concluded that the entire world economy as a whole is also characterized by instability. This means that the pandemic will lead to the restructuring of the economies of the countries in favor of strategically important industries, for example, the sphere of life support.

However, it cannot be denied that the pandemic has a significant impact not only at the macro, but also at the micro level. In this context, it should be noted that one of the most important components of the activity of any organization is an audit. This leads to the conclusion: if the pandemic has had a significant impact on the business, then the audit process, accordingly, has also undergone changes. This determines the relevance of the research topic.

METHODS

The methodological basis of the work is represented by fundamental and applied research of domestic and foreign scientists-theorists and practitioners on the subject under consideration. The main results are obtained on the basis of the application of general scientific research methods: system, complex, structural, logical and comparative analysis.

RESEARCH RESULTS AND THEIR DISCUSSION

At the present stage, the impact of the COVID-19 pandemic on macroeconomics is quite difficult to assess due to the fact that the situation has not yet become clear. It should be noted that in addition to the global economic impact of the pandemic, there is also an increase in public distrust of state institutions. In total, these factors create a huge burden on the country’s economy.

The COVID-19 pandemic led to the devaluation of the Russian ruble: during the pandemic, the ruble lost more than 10-15% of its value. At the same time, the following situation is also noted: the healthcare system needs additional financial costs, but at the same time quarantine measures have led to significant losses for business and the budget. [https://neg.by/novosti/otkrytj/covid-19-vliyaet-i-na-audit]
The list of negative consequences of COVID-19 for the national economy can be presented as follows:

- reduction of foreign investment (as a result, the economic growth rate decreases, and the unemployment rate increases);
- reduction of the profit of economic entities (as a result, the income and demand of the population decrease, there is a reduction in tax revenues to the budget);
- reduction in the production of small businesses and microenterprises (as a result, the income of the self-employed is also reduced);
- reduction of demand, both domestic and external (that is, revenues from foreign trade are reduced);
- an increase in the number of speculators in the markets and the outflow of capital from the country;
- reduction of income from Russian employees abroad.
- plans for privatization may not be implemented (as a result, interest on foreign financing may not be paid);
- losses of small and medium-sized businesses.

Thus, we see that the coronavirus pandemic has a huge impact on the entire global economic system. At the same time, the impact of the pandemic is contradictory: on the one hand, it leads to the negative consequences indicated above, but on the other hand, the pandemic stimulates the process of digitalization of the economy, opening up new opportunities for the development of online systems, etc. Let’s consider in more detail the impact of the coronavirus pandemic on the financial component of the economy.

As noted earlier, the current crisis caused by the COVID-19 pandemic has serious financial consequences. With the long duration of the pandemic, the financial losses of the world economy may be comparable to the losses that the world suffered during the Second World War. One of the most serious consequences is a decrease in the stability of financial systems, which is caused by a reduction in production when introducing reserves (not only financial, but also material) [https://neg.by/novosti/otkrytj/covid-19-vliyaet-i-na-audit].

At the present stage, participants in the global financial system are already expecting long-term results of the crisis caused by the pandemic. It should be noted that in a fairly optimistic scenario, the following will be observed:

1. the fall of stock markets when the structure of world markets changes;
2. growth of sales of precious metals;
3. currency devaluation due to rising inflation due to the expectations of both consumers and producers (the problem becomes even more acute if a country has high external debts and few own reserves). [http://www.eurasiancommission.org/ru/covid-19/Documents/2222.pdf]

It is also worth saying that most national economies will face insufficient tax revenues due to the reduction and closure of financial flows during the crisis. But the International Monetary Fund (IMF) notes that the global financial system is quite resistant to financial crises and shocks associated with the pandemic. [http://www.eurasiancommission.org/ru/covid-19/Documents/1111.pdf].

Thus, the pandemic has a great impact on all spheres of society, as well as on various components of the economy, in particular, audit. The research topic is devoted to the impact of the pandemic on the audit process.

As already noted, the shocks associated with the coronavirus pandemic have also affected the audit sphere. So, in the context of a pandemic, auditors need to respond to the assessed risks.
This can be done as follows: the development and implementation of a system of measures to minimize these risks is the basis of the audit, with a special place being occupied by the process of obtaining sufficient appropriate audit evidence. It is important to note that before signing the report, the auditor must assess the risks of material misstatement, which is possible only after performing all audit procedures and collecting appropriate evidence. COVID-19 in many cases will require auditors to consider whether the development and implementation of their response measures to the identified risks are relevant or need to be reviewed.

In addition, the current situation requires auditors to develop and perform audit procedures. These procedures must be carried out in order to obtain appropriate evidence that is reliable and on the basis of which conclusions are formed. However, due to the current restrictions related to COVID-19, auditors in most, if not in all cases, can no longer visit the premises of the audited organization[ http://www.eurasiancommission.org/ru/covid19/Documents/1111.pdf].

This creates obvious practical problems for auditors who need to obtain physical evidence. The use of technology can help auditors overcome these problems. For example, auditors may not be able to physically attend a planned inventory to observe the process. However, auditors may be able to monitor the inventory virtually using video calls or using drones. Auditors should make sure that they can rely on the technology they plan to use and remain skeptical when observing the process. For example, they may need to consider asking the staff of the inspected facility to show them a clear image of the entire warehouse before the inventory starts, which will avoid restrictions in the selection of test items that are visible only during a video call.

It is also very important that the process being performed is well documented. [https://www.un.org/development/desa/dpad/wpcontent/uploads/sites/45/WESP_MB_Apr2020_PressRelease_R.pdf].

It should be noted that if the reserves are significant for the financial statements, the auditor must obtain sufficient appropriate audit evidence regarding the availability and condition of reserves. A special place is also occupied by the process of conducting audit procedures (according to the final inventory records of the company, which are necessary for comparing the documented data to the actual results). In cases where inventory is scheduled for a date other than the end date of the financial reporting period, auditors will need to perform additional audit procedures to obtain evidence regarding changes in inventory between the inventory date and the financial reporting date[ https://audit.by/ru/publication/View/vlijanie-koronavirusa-covid-19-na-buxgalterskuju-finansovuju-otchetnost-i-auditorskij-podxod-52/].

Thus, the coronavirus pandemic has had a significant impact on the audit of organizations. Let us now turn to a more specific question: how did the pandemic affect the inventory during the audit?

The current restrictions on COVID-19 affect both the auditor and the organizations they audit, and in some cases, it may not be possible to conduct an inventory at the end of the period [https://www.un.org/ru/coronavirus/un-working-fight-covid-19-and-achieve-global-goals]. In such cases, the auditors will need to discuss with their clients whether the inventory is planned for a later date, and determine the possibility of a physical or virtual presence of the auditor. In addition to the above, it is also necessary that the auditor carry out appropriate procedures to assess the validity of changes between the date of calculation and the date of reporting.

Changes between two dates will mainly depend on the industry in which the organization operates. In cases where enterprises have suspended their activities, the changes may be insignificant and therefore should not cause any special problems for auditors when performing their audit procedures, although this may still affect the valuation of reserves. However, where trading was possible, the differences between the end dates of the period and the counting dates can be significant, and this can be exacerbated if the duration between the dates is big [https://www.rup.ee/rus/novosti/nalogi-i-bukhgaltskii-uchet/vliianie-koronavirusa-covid-19-na-audit].

In cases where attendance is impracticable, alternative audit procedures may include checking documentation on the subsequent sale of certain inventory items. In some cases, this may constitute sufficient appropriate evidence about the existence and actual condition of the inventory. If it is not possible to obtain sufficient appropriate audit evidence regarding the
availability and condition of reserves by performing alternative audit procedures, the auditors will need to consider the implications for their audit opinion.

[https://www.rup.ee/rus/novosti/nalogi-i-bukhgalterskii-uchet/vliianie-koronavirusa-covid-19-na-audit].

CONCLUSION

In conclusion, we emphasize once again that the pandemic has led to significant changes in various spheres of society. At the same time, the changes also affected the audit.

The coronavirus pandemic has had a huge impact on all spheres of society. At the same time, these changes have both negative and positive consequences: on the one hand, the coronavirus leads to an outflow of capital, a decrease in the investment attractiveness of territories, etc., but on the other hand, the pandemic has opened up new opportunities for transferring various types of activities online.

Thus, the economic, financial and social consequences of the crisis associated with the coronavirus pandemic will lead to a radical change in the entire mechanism of development of modern society. Speaking about the financial sector, we note that the uncertainty caused by COVID-19 may lead to the fact that many auditors will have to include a special or other significant paragraph in their report, which emphasizes the uncertainty caused by the coronavirus. Entrepreneurs should be prepared for the fact that auditors may request additional information about the company's plans, a realistic assessment of the management on the impact of the pandemic on business activities, together with options for the development of events. It is obvious that all assessments cannot be a guarantee for future events, uncertainty and the upcoming (possibly) crisis increase the critical attitude of auditors to the information they receive.

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Audit in the context of coronavirus
Auditoria no contexto do coronavírus
Auditoría en el contexto del coronavirus

Resumo
No presente estágio, a economia mundial se caracteriza pelo processo de aumento da interdependência das economias nacionais, que se deve à estagnação dos mercados de commodities, às crises econômicas ao redor do mundo e à presença de tendências financeiras negativas. O processo de aumento da interdependência das economias nacionais baseia-se, entre outras coisas, no egoísmo nacional, que se manifesta cada vez mais. A pandemia COVID-19 causou uma ruptura temporária nos laços e relações financeiras e econômicas, o que, por sua vez, leva a mudanças significativas na economia russa e global como um todo. Atualmente, a questão da possível duração da pandemia e das medidas de quarentena impostas por ela permanece aberta, mas é evidente que o impacto não é apenas uma interrupção das atividades da economia nacional ou um aumento da carga sobre os orçamentos devido ao aumento dos custos adicionais. Estamos falando da formação de um novo tipo de economia.

Palavras-chave: Pandemia COVID-19. Auditoria. Redução de lucros. Impacto da pandemia na auditoria. Procedimentos de auditoria.

Abstract
At the present stage the world economy is characterized by the process of increasing the interdependence of national economies, which is due to the stagnation of commodity markets, economic crises around the world and the presence of negative financial trends. The process of increasing the interdependence of national economies is based, among other things, on national selfishness, which is manifested more and more often. The COVID-19 pandemic has caused a temporary break in financial and economic ties and relations, which in turn leads to significant changes in both the Russian and global economy as a whole. At present, the question of the possible duration of the pandemic and the quarantine measures imposed because of it remains open, but it is obvious that the impact is not just an interruption of the activities of the national economy or an increase in the burden on budgets due to the increase in additional costs. We are talking about the formation of a new type of economy.

Keywords: COVID-19 pandemic. Audit. Profit reduction. Impact of the pandemic on audit. Audit procedures.

Resumen
En la etapa actual, la economía mundial se caracteriza por el proceso de aumento de la interdependencia de las economías nacionales, que se debe al estancamiento de los mercados de productos básicos, las crisis económicas en todo el mundo y la presencia de tendencias financieras negativas. El proceso de aumento de la interdependencia de las economías nacionales se basa, entre otras cosas, en el egoísmo nacional, que se manifiesta cada vez más a menudo. La pandemia de COVID-19 ha causado una ruptura temporal en los lazos y relaciones financieras y económicas, lo que a su vez conduce a cambios significativos tanto en la economía rusa como en la mundial en su conjunto. En la actualidad, la cuestión de la posible duración de la pandemia y las medidas de cuarentena impuestas a causa de ella sigue abierta, pero es obvio que el impacto no es solo una interrupción de las actividades de la economía nacional o un aumento de la carga sobre los presupuestos debido al aumento de los costos adicionales. Estamos hablando de la formación de un nuevo tipo de economía.

Palabras-clave: Pandemia de COVID-19. Auditoría. Reducción de beneficios. Impacto de la pandemia en la auditoría. Procedimientos de auditoría.