
Teleworking in the Field of Financial Audit in the Context Generated by the COVID-19 Pandemic

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Abstract

In the sensitive socio-economic context generated by the COVID-19 pandemic, teleworking was, in many fields, a way to continue the activity while complying to the measures imposed by law in order to fight the spread of the new Coronavirus. On the one hand, teleworking offers flexibility in setting the work schedule, eliminates travelling time to and from the worksite and allows to attract competent employees from all over the world, by means of digitalisation. On the other hand, working from home is a challenge. The time required to transfer the activity in the virtual space, and the additional training necessary for the use of innovative information technologies can reduce efficiency and affect the work-life balance. This paper focuses on the audit profession, which had to rethink remote auditing so as to comply with the restrictive measures, but at the same time to avoid affecting the quality of audit missions. The questionnaire distributed among professional practitioners, members of the CFAR, helped us identify the perception of Romanian financial auditors on the variables influencing the efficiency of the audit work carried out in the “new normal” and the extent to which teleworking could become a practice in future financial audit missions.

Key words: telework; financial auditor; remote audit; pandemic; COVID-19; digitalisation;

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