

QUALITY CONTROL OF AUDIT SERVICES UNDER MARTIAL LAW

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Abstract. *The article substantiates the need to strengthen the requirements for quality control of audit services under martial law. Quality control of audit services is carried out by checking the quality of audit services of audit entities for compliance with international auditing standards, the principle of independence, effectiveness of the internal quality control system for audit services, compliance with the requirements of this current legislation. It was noted that martial law significantly affected the duration and number of inspections. Under martial law, it can be difficult to provide the necessary resources to carry out audit activities. The safety of auditors leads to restrictions in the implementation of audit activities.*

Keywords: *audit, quality of audit services, martial law, Audit Services Quality Control Inspectorate, public interest enterprises, cyber protection, cybercrime.*

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Such factors include emergency and stabilization power outages during the working day; regular air raids, during which inspections were stopped; use, to a large extent, of the remote format of inspections, etc. The summarized results of the quality audit of CAD audit services for 2023-2024 and distribution of audit entities by their part in the total volume of services for the statutory audit of financial statements of enterprises of public interest, depending on the results of the audit.

Based on the conducted research, it is determined that hostilities, chaos can lead to

uncertainty in the economy and economic and financial activities of enterprises; it is difficult to assess risks and provide reliable information because conditions are changing rapidly, there may be a disruption of the financial system and changes in the management of enterprises, which leads to the inability to determine the actual financial results, there may be loss or destruction of financial records and documentation, that may affect the availability and accuracy of information for auditors.

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