The extent to which auditors rely on "external confirmations" from the perspective of auditors in Algeria.

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Summary:

This study aims to explore the extent to which auditors in Algeria rely on external confirmations as a method for collecting audit evidence, while highlighting the challenges auditors may face when adopting this approach. The findings revealed that external confirmations are among the most effective methods for gathering audit evidence, according to the study sample. However, auditors encounter significant difficulties, particularly when using electronic confirmations, due to the absence of legal provisions granting electronic evidence sufficient legal credibility for reliance.

Keywords: Audit evidence; External Confirmations; International Standrads for Auditing ISA; Algerian Standards for Auditing NAA, Standard n=° 505.

Jel Classification Codes : M41 ; M42.

I- Introduction :

In recent years, the legal responsibility placed on external auditors has significantly increased due to the rise in cases of fraud, manipulation, and errors. As a result, many institutions have relied heavily on the external auditor's report, which represents the final output of the auditing process, to ensure their continuity and survival in the market .

To reach a sound opinion on the fairness and accuracy of financial statements by the external auditor, it requires obtaining sufficient evidence using various methods, including external confirmations. Given the importance of the latter, both international and Algerian auditing standards have dedicated a complete standard numbered 505, titled 'External Confirmations.' The purpose of this procedure is to obtain a written statement from external parties dealing with the institution regarding the validity or invalidity of account balances requested for confirmation, in order to gather evidence that the external auditor can rely on to issue an impartial professional opinion about the integrity and accuracy of the financial statements."

I.1.Problem Statement :

Based on the above, the problem of the study can be formulated as follows :

To what extent do auditors in Algeria rely on external confirmations as a method for collecting evidence, from the perspective of accountants?

I.2.Sub-Questions:

The following sub-questions stem from the main research problem:

- Do external confirmations vary depending on the nature and conditions of the external auditor's work during the auditing process?
- Are external confirmations sufficient to ensure the reasonableness of the balances stated in the financial statements?
- What challenges does the external auditor face when relying on external confirmations as a method of gathering evidence?

I.3. Hypotheses:

To address the research problem and the sub-questions, the following hypotheses have been adopted:

- External auditors in Algeria use external confirmations as a method during their professional practices to collect sufficient and appropriate audit evidence.
- External confirmations are considered sufficient by external auditors to verify the accuracy or inaccuracy of balances stated in financial statements.
- External auditors do not encounter obstacles when using external confirmations.

I.4. Study Objectives

This study aims to shed light on the role of external confirmations as an effective tool for gathering evidence, with a focus on the importance of their implementation and the procedures to be followed when requesting them. It also seeks to explore the main challenges faced by auditors when relying on these confirmations. Additionally, the study examines the extent to which accountants utilize electronic confirmations, along with the challenges associated with them, while analyzing the content of international and Algerian standards related to external confirmations.

I.5.Methodology:

To address the various questions raised and to comprehensively explore the subject, references and documents were used for the theoretical aspect of the study by covering the theoretical background on which the research is based.

As for the field aspect of the study, an effort was made to apply the theoretical framework to reality by relying on oral interviews as a tool for data collection. This involved designing various questions and distributing them among the study sample (auditors in Algeria) in order to achieve the study's objectives and derive its findings.

II. The Nature of Audit Evidence and Confirmations

In this article, we will provide a brief overview of the concepts related to audit evidence, as well as a general understanding of confirmations.

II.1. Concepts of Audit Evidence

The auditor's primary objective is to express an opinion on the accuracy and legitimacy of the financial statements by obtaining sufficient and appropriate audit evidence, which helps support their opinion. The concepts of audit evidence vary and can be summarized as follows:

Proof of evidence is defined as: "All the information, data, files, and facts obtained by the auditor during the audit process, aimed at expressing their neutral technical opinion on the accuracy of the financial statements and the integrity of the institution's financial position. Evidence clues fall under the category of proof of evidence, serving as an indirect means to uncover the reality of the item under audit" (GHERMA & BOUKAR, 2024, p. 101).

It is also defined as: "A set of accounting documents and clues obtained by the external auditor through specific methods and means (via defined procedures) to support their neutral technical opinion on the accuracy and fairness of the financial statements of the audited entity" (Meidoun & MAKAWI, 2023, p. 277).

It is also known as: "All documents and clues that confirm the occurrence of economic events in the institution, which the auditor directly relies upon as direct evidence when expressing their opinion on the financial position and the credibility and transparency of these operations and economic events" (AYACHI & SHAHED, 2017, p. 620).

Thus, it can be said that proof of evidence encompasses all the information relied upon by the auditor to reach conclusions, enabling them to form a reasonable opinion about the accuracy of the financial statements and the extent to which they reflect the entity's activities and financial position. Audit evidence must possess a set of characteristics, summarized as follows (CHERKI, 2013, p. 33):

- **Comprehensiveness:** It should cover all aspects that need to be verified.
- **Validity:** It must be appropriate, impartial, and objective.
- **Sufficiency:** It should be available in adequate quantities to remove any doubts the auditor may have.
- **Cost-effectiveness:** It should be obtained at an acceptable cost relative to the benefit it provides to the auditor.
- **Relevance:** It should pertain to the events under examination within the specified timeframe.
- **Acceptability:** It must comply with applicable formal, legal, and regulatory conditions.

Auditors face numerous challenges in gathering audit evidence, including (NADMI & AL AZAB, 2012, p. 104):

- The inaccuracy and inefficiency of the accounting systems in place, which leads to significant time and effort expenditure;
- The use of statistical sampling due to the large number and variety of transactions;
- Lack of cooperation from employees due to their misperceptions about the auditing profession;
- Weak internal control systems, which result in an increased scope of testing;
- The mismatch between the fees received by auditors and the cost of obtaining evidence.

The auditor can obtain audit evidence through various procedures, including:

- **Physical Existence:** This refers to the auditor physically verifying or counting a tangible asset. It is a direct method to confirm the actual existence of the asset and is often associated with auditing inventory, cash, fixed assets, etc (Raafat Salama , 2011, p. 181).
- **Reconciliations:** This involves verifying the accuracy of accounting information using all available data from other parties (internal or external). For example, the auditor reconciles accounting records related to the institution's bank journal with actual bank statements provided by the bank (Nessab, 2017, p. 95).
- **Documents:** These are papers that serve as valid references for the auditor to confirm the occurrence of a specific event and the accuracy of the related amount (AMIN ABDELAH, 2012, p. 135).
- **Analytical Procedures:** These involve the use of comparisons and relationships, such as ratios, to evaluate the reasonableness of certain balances or other information in the financial statements. For instance, comparing the profit margin of the current year with that of the previous year (BOUDOUNT, 2016, pp. 35-36).
- **Confirmations:** Confirmations are considered one of the strongest methods for gathering audit evidence. They will be discussed in detail in the next section as they form the foundation of this study.
- **Verification of Calculations:** This procedure involves the auditor ensuring the accuracy of vertical and horizontal totals, transferring amounts from one page to another in the journal or auxiliary journals, and posting them to the ledger. Additionally, it includes verifying the calculations in documents and financial statements to identify errors, whether accidental or intentional (DELMI, 2017, p. 106).
- **Inquiry:** This entails obtaining valid information from knowledgeable individuals either within or outside the institution. Inquiry may range from sending formal written requests to external parties to verbal inquiries directed at internal staff. Responses to these inquiries may provide the auditor with new information or reinforce existing evidence (EL SID AHMED LOTFI, 2000, p. 95).
- **Observation:** Observation is a direct method for obtaining audit evidence. Most tangible elements of interest to the auditor can be observed, allowing for a comparison between what is observed and what is recorded in the books and records (AKBARYOUNS, 2015, p. 226).

II.2 General Overview of Confirmations

The concepts of confirmations vary and can be summarized as follows:

Confirmations are defined as "the most valid and convincing type of audit evidence, used by auditors as a procedure to verify the existence of capital stock, certain assets, and liabilities. Confirmations are also employed to verify the existence of cash in banks and accounts receivable" (Mahiudine abdel razek, 2017, p. 78).

According to International Auditing Standard No. 505, confirmations are defined as "audit evidence obtained as a direct written response to the auditor from the party required to confirm, either in paper form, electronically, or through other means" (Internal Auditing and Assurance Standards Board, 2017, p. 576).

Thus, it can be said that confirmations are a method for obtaining audit evidence through a direct response from a third party to verify the accuracy of the information the auditor has requested to confirm. They can be considered a strong procedure, relied upon to gather sufficient and appropriate audit evidence, as the requested information is obtained from outside the organization and delivered directly to the auditor.

Confirmations take the following forms (TAWAHIR MOHAMED & SADDIQI, 2014, p. 138) :

- **Positive Confirmation:** In this case, the external party is requested to report on whether the balance indicated in the confirmation is correct or incorrect.

- **Negative Confirmation:** In this case, the external party is requested to report only if the balance indicated in the confirmation is incorrect, and not to respond if it is correct.
- **Blank Confirmation:** In this case, the confirmation is prepared without stating a balance, and the other party is requested to report the balance recorded in their books.

Among the parties that can be approached for verification of information through confirmations are the following (DELMI, 2017, p. 106):

- **Customers:** To verify receivable balances or outstanding balances.
- **Suppliers:** To verify debt balances and their payment terms.
- **Banks:** To verify the organization's balance with the bank or debt balances and their payment terms.
- **Lawyers:** To review the nature and progress of legal disputes.
- **Landlords:** To determine the duration, value, and conditions of leases.
- **Agents:**.To verify the quantity and value of external inventory.

To properly use confirmations, the following control procedures must be implemented (SHURAIMM UBAID & BARAKAT LOTFI, 2011, pp. 247-248):

- The auditor or one of their assistants must supervise the preparation of confirmation requests to ensure that the balances stated in the accounts match the balances mentioned in the confirmation requests.
- The auditor or one of their assistants must send the confirmation requests via mail.
- External parties receiving the confirmation requests must send their written responses directly to the auditor's office and not to the organization, to prevent any possible manipulation by the organization's employees.
- The confirmation request should include another envelope addressed to the auditor, with their name and address clearly stated and postage prepaid. This ensures that responses are sent directly to the auditor.
- After receiving responses from external parties, the auditor must decide whether the response rate is sufficient relative to the total number of requests sent. If the response rate is inadequate, the auditor should resend confirmation requests to the same parties that did not respond to the first letter. This is crucial because the lack of a response might indicate that the client is fictitious, and failing to investigate such a client could cause the auditor to miss the opportunity to uncover it.

III. External Confirmations under the International and Algerian Auditing Standards No. 505 and Their Importance for Other Auditing Standards

This section will provide a brief overview of the content of International Auditing Standard No. 505, "External Confirmations," as well as its counterpart, the Algerian standard. It will also address the significance of these confirmations in relation to other international auditing standards.

III.1. External Confirmations as Outlined by the International and Algerian Auditing Standards No. 505

Auditors aim to express their opinions on the accuracy and reliability of the accounts presented in the financial statements by collecting sufficient and appropriate audit evidence. One of the most essential tools used to gather such evidence is "external confirmations," which are outlined in International Auditing Standard No. 505, as well as Algerian Auditing Standard No. 505, issued under Decree 002 dated February 4, 2016. Below is a summary of the key provisions (Besseri & Ben belkacem, 2019, pp. 122-123):

- **Auditors rely on external confirmation procedures** to plan and implement these procedures to obtain sufficient and appropriate audit evidence.

- **External confirmation is defined as corroborative evidence** obtained through a written response directed to the auditor from an external party, whether in paper, electronic, or other forms.
- **External confirmations can take the following forms:**
    - **Positive Confirmation:** The recipient of the confirmation is requested to respond directly to the auditor, either to affirm or deny the information in the request or to provide the required details.
    - **Negative Confirmation:** The external party is requested to respond to the auditor only if they disagree with the information in the request.
- **When using external confirmation procedures, the auditor must maintain control** over the confirmation requests, which includes determining the information to be confirmed, selecting the appropriate party, designing the requests to ensure they are sent to the correct recipients, and requiring direct responses to the auditor before sending the requests.
- **Confirmation requests must consider several factors,** including referenced evidence, risk of deviations, format and presentation of the request, past experiences, communication methods, the management's role in encouraging the external parties to respond to the auditor, and the external party's capability to provide the requested information.
- **If management refuses to allow the auditor to send confirmation requests,** the auditor must inquire about the reasons for the refusal and evaluate their validity. They should also assess the impact of the refusal on their risk evaluation and implement alternative audit procedures to obtain credible and relevant evidence.
- **If the auditor concludes that management's refusal is unreasonable** or that no persuasive evidence can be obtained through alternative procedures, they must inform the organization's governance and assess the implications of the situation on the audit and their opinion.
- **If the auditor suspects the credibility of a confirmation response,** they must obtain additional evidence to address these doubts.
- Responses sent via fax or email involve risks regarding their credibility, due to the difficulty of verifying the source and authority of the responder. If the confirming party uses a third party to coordinate and submit responses, the auditor can implement procedures to mitigate risks, such as ensuring the response is authentic and comes from an authorized source.
- **If the auditor receives an oral response,** they should request a written response from the confirming party. In case of no response, they must seek alternative evidence to corroborate the information provided verbally.
- **There is a possibility of non-response or partial responses to confirmation requests,** requiring the auditor to resend the requests due to potential non-delivery to the intended recipient. If no response is received, alternative audit procedures must be implemented to obtain relevant and credible evidence.
- **If the auditor deems a positive confirmation response necessary** for obtaining sufficient and appropriate evidence and alternative procedures fail to provide the required evidence, they must evaluate the anticipated effects on the audit assignment and their opinion.
- **If discrepancies are found between the external party's information and the requested information,** the auditor must investigate to determine whether these represent actual or potential misstatements in the financial statements. If a misstatement is identified, they must assess whether it indicates fraud or deficiencies in the internal control over financial information.
- The auditor must assess whether the results of the external confirmation procedures provide credible and relevant evidence or require additional audit evidence.

III.2. The Importance of External Confirmations According to Other International Auditing Standards

Other international auditing standards acknowledge the importance of external confirmations as audit evidence. For example: (Msif, 2017, p. 142)

- International Auditing Standard (ISA) 300 specifies that the auditor must design and execute substantive procedures for each significant category of transactions or account balances, which may include the use of external confirmations for certain assertions.
- International Auditing Standard (ISA) 330 requires obtaining credible and relevant audit evidence, especially when the auditor's risk assessment is higher. In such cases, the use of confirmation procedures is considered effective in providing sufficient and appropriate evidence.
- International Auditing Standard (ISA) 240 states that the auditor should design confirmation requests to obtain additional corroborative information as a type of response and perform further audit procedures to address the assessed risks of material misstatements due to fraud.
- International Auditing Standard (ISA) 500 highlights that corroborative information obtained from an independent source, such as external confirmations, can enhance the assurance derived by the auditor from evidence already present in accounting records, meeting minutes, or management statements.
- The Algerian Auditing Standard 500 emphasizes that external confirmation requests are among the procedures used for information retrieval, obtained directly through a third party's confirmation of specific information.

IV. The Extent of Auditors' Reliance on External Confirmations from the Perspective of Auditors in Algeria

External confirmations, as acknowledged by professionals and academic researchers, are among the most crucial tools that auditors depend on to obtain sufficient and appropriate audit evidence. These confirmations serve as a cornerstone for forming impartial professional opinions on the accuracy and reliability of financial statements.

This study aims to determine the extent to which auditors rely on external confirmations during their auditing assignments, as well as to identify the obstacles they encounter in gathering audit evidence using this method, from the perspective of auditors.

To achieve these objectives, the study utilized personal interviews as a scientific research tool. Various questions were posed to the study sample (auditors) to guide respondents in discussing the topic while allowing them the freedom to express their opinions on each question. A set of 15 diverse questions (see Appendix) was designed, addressing the different circumstances and nature of auditors' work. The study targeted 10 active and practicing auditing offices in Algeria.

Below are the key findings, agreed upon by the majority of respondents:

- External confirmations are one of the methods relied upon by auditors to gather audit evidence to verify the accuracy of account balances, especially when the balance is substantial and holds significant importance in the financial obligations of the organization.
- Auditors resort to external confirmations:
  - When an amount is not justified with supporting documents.
  - When there are doubts about the balance, particularly if it is a significant amount representing a large proportion of the organization.
  - When a balance is recorded as a lump sum, such as when a customer pays two out of five invoices, requiring a detailed breakdown of the invoices settled.
- An auditor does not require training or experience to request external confirmations, as accreditation (L'Agrément) to practice the profession cannot be granted to an auditor who does not meet the minimum conditions, including academic and practical qualifications, continuous

training, professional experience, and internships. Additionally, the auditor must be knowledgeable about confirmation procedures and their purpose in selecting the appropriate type in order to obtain the required information.

- There are several parties with whom confirmations are conducted, including suppliers, customers, banks, customs authorities, tax offices, financial institutions, the National Social Insurance Fund for Employees (CNAS), and the National Paid Leave and Unemployment Fund for Adverse Weather Conditions in Construction, Public Works, and Hydraulics (CACOBATPH), among others.
- The most commonly used type of confirmation by auditors is positive confirmation**,** aimed at obtaining a response regardless of whether the balance is correct or incorrect, with details provided to compare it with the balance in the auditor's possession.
- Auditors use blank confirmations in the following cases:
  - When it is impossible to assess a balance recorded as a lump sum.
  - When debts remain unpaid for more than 5 years.
  - When there are doubts about the accuracy of the accounting records.
  - When there are disagreements among shareholders.
  - When a customer has not paid their debts for more than a year, for example.
- A group of auditors agree that external confirmations meet their needs for obtaining sufficient and appropriate audit evidence, provided the response includes a written, signed, and stamped document. However, another group disagrees, arguing that when a confirmation request is sent for an account balance related to a customer (e.g., customer X), the customer may become suspicious, as receiving such a request from an auditor might suggest a problem. In such cases, the customer might manipulate the balance by either increasing or decreasing it, depending on the situation.
- The most commonly used and reliable method for sending confirmation requests to the concerned party is via mail with acknowledgment of receipt or fax. Although hand delivery is a good method that eliminates doubts about the receipt of the confirmation request, auditors deal with numerous parties, making it impractical to visit each one for specific balance confirmations. Additionally, auditing tasks assigned to auditors are typically confined to a short timeframe.
- Some auditors consider responses obtained electronically from external parties unreliable and lacking credibility due to doubts about the identity of the respondent. However, another group considers electronic responses trustworthy and credible, provided they are written, from a reliable source, and include a signature and stamp.
- When auditors receive electronic responses, they may encounter risks, such as uncertainty about the source of the response (e.g., the possibility of a different person responding rather than the intended individual). Furthermore, an IT specialist could potentially alter or completely delete the information, among other risks.
- If an auditor receives a balance that contradicts the one in their possession, they must:
  - Request supporting documents from the person required to confirm, then compare the documents.
  - Expand the statistical sample and implement additional auditing procedures to delve deeper and obtain significant audit evidence.
- Auditors face several challenges when conducting external confirmations, including:
  - Not receiving a response from the party required to confirm.
  - Changes in the address or activity of the party are required to confirm.
  - Delays in receiving responses, especially from certain parties such as tax offices, which often disregard the timeframe allocated for the auditing process.

- Some auditing offices use external confirmations for significant amounts that represent a substantial proportion of the organization. Additionally, this procedure is commonly employed with public institutions. On the other hand, some offices rarely use external confirmations, as auditors rely on specific methodologies that include evaluating internal control systems, reviewing accounting documents within the organization, such as physical and accounting inventories, etc. Through these methodologies, auditors can obtain audit evidence and the required information without relying on this procedure.
- Auditors are independent, and the audited organization cannot interfere with their work or the methods used to obtain audit evidence.

V.Conclusion:

The research paper has reached several conclusions and suggestions, summarized as follows:

V.1.Results:

The findings of the study can be summarized in the following points:

- Auditing evidence constitutes an essential part of the audit process, as the auditor relies on it to provide an impartial technical opinion on the accuracy of the financial statements of the audited entity and the extent to which they reflect its financial position and operating results, including profits, losses, and cash flows for the specified period.
- Evidence obtained from external sources is considered stronger and more credible compared to that gathered internally.
- External confirmations aim to obtain a written statement or validation from independent external parties that attest to the accuracy or inaccuracy of information related to a specific account balance.
- Confirmations are sent by the auditor to a sample of external parties dealing with the institution under audit, specifying those parties to whom positive confirmations will be sent and those to whom negative confirmations will be sent;
- The deficiency in the use of external confirmations by auditors stems from their lack of full understanding of the Algerian auditing standard regarding external confirmations No. 505 as well as its counterpart in the international standard;
- For electronic confirmations to be accepted, they must meet a set of conditions including an electronic signature, a written response, and a trusted source;
- There is no legislative text in Algeria that grants electronic evidence legal validity for reliance;
- The auditor faces several obstacles when using electronic confirmations, including difficulty in judging the credibility of the information and determining whether the respondent is actually the intended person replying to the confirmation.

V.2.Suggestions

Based on the information provided, several suggestions can be summarized as follows:

- The external auditor, when relying on external confirmations, must exercise sufficient professional care to conduct the audit process to a level that satisfies all parties related to the financial statements. This involves obtaining adequate and appropriate evidence, whether in paper or electronic form, that supports their opinion on the truthfulness and fairness of the financial statements.
- The auditor must verify the source of the evidence gathered to ensure its reliability, including information about the authorized person who prepared it, such as name, position, signature, and stamp.
- It is necessary to highlight the importance of the procedures used by the auditor to gather evidence, including external confirmations, through holding conferences and seminars that

emphasize the role of these procedures in obtaining appropriate evidence that assists the auditor in practicing their profession.

- It is essential for specialists in the auditing field to conduct applied studies on the use of external confirmations to demonstrate the effectiveness of this method in gathering evidence.
- The necessity of equating electronic certifications with paper certifications in terms of acceptance and authenticity, by enacting laws and legislations that enhance their effectiveness in the field of evidence and authentication.
- The need to retrain auditors to use electronic tools and familiarize themselves with how they function;
- The importance of universities and institutes teaching Algerian and international auditing standards, particularly Auditing Standard No. 505 on external confirmations, due to its significance in gathering evidence;
- Benefiting from foreign expertise and international experiences in the use of electronic confirmations as persuasive and sufficient evidence.

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