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Difficulties in external auditors' application of procedures for the use of external confirmation requests: Studying the opinions of a sample of external auditors in Algeria

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Abstract--This study aims to identify the difficulties faced by the external auditor in Algeria in applying the procedures of using external confirmation requests, as the latter help him to collect sufficient and appropriate audit evidence that is necessary to confirm certain information that appears in the accounts of the company being audited, and a questionnaire was used to a sample of external auditors in Algeria. The study found that the external auditor uses several types of external confirmation requests to obtain information or to confirm or deny certain information from the external party. The study also found that the external auditor faces difficulties in applying the procedures of using external confirmation requests, sometimes when preparing these requests, sometimes when sending them to the

external party and following up on them, and often when evaluating the response to them.

Keywords---External auditor, External confirmation request, External party.

Introduction

The external auditor expresses his opinion on the financial statements based on the audit evidence obtained, as he uses many procedures and methods from various sources, whether internal or external, to obtain sufficient and appropriate audit evidence, and academics and professionals have agreed that the evidence obtained from external sources is more reliable than internal sources, because it was obtained from sources independent of the company being audited and contains endorsements from external parties, which obliged the auditor to focus on collecting evidence from external sources by various appropriate procedures, and the most important procedures he uses to obtain audit evidence.

Problem of the study

External confirmation requests are one of the methods used by the external auditor to obtain sufficient and appropriate audit evidence, he may face difficulties in applying the procedures of using external confirmation requests, and this study came to answer the following main question:

What are the difficulties in applying the procedures for the use of external confirmation requests by external auditors in Algeria?

Hypotheses of the study:

This study is based on the following three hypotheses:

- The external auditor faces difficulties when preparing the external confirmation request.
- The external auditor faces difficulties when sending the external confirmation request.
- The external auditor faces difficulties in evaluating the response to the external confirmation request.

Theme I: The theoretical framework of external audit and external confirmation requests

The external audit is a task for an auditor appointed by the company to audit its accounts, but he works outside the company and is not one of its employees and administrators and provides an impartial opinion (Ben Massoud, Ad, and Plutar, 2022, page 56), and the external audit is characterized as "an organized process that takes place through several logically consecutive stages, each stage contains a set of steps The process ends with an impartial report supported by arguments about the quality and reliability of the accounting data presented by the company" (Bachiri and Ben Sousha, 2023, page 32), and given the role that the external auditor plays in the accounting and financial aspect by confirming the

compliance of the audited company with the accounting and legislative requirements, he seeks to collect information based on the accounting and legislative requirements.

External confirmation requests are considered a special type of information request, which is the process of obtaining a direct authorization by a third party to confirm a piece of information, as they "are confessions and certificates by the debtor and creditor of the validity or invalidity of the balance, as they are prepared by the company subject to the audit at the request of the auditor. (Siddiqui and Tawahir, 2010, p. 129), and ISA 505 " External Confirmations" defines external confirmation in paragraph 6 as audit evidence obtained as a direct written response from a third party to the auditor in paper, electronic or any other form (IAASB, 2018, p. 6), 2018, p. 432), and the Algerian Standard on Auditing ((ASA 505) " External Assurance" defines external assurance in paragraph 3 as "audit evidence obtained by means of a written response directly addressed to the auditor by a third party in paper, electronic or other form" (Ministry of Finance, 2016, p. 2).

The external confirmation request is considered a strong evidence obtained by the external auditor when collecting audit evidence and is used to prove the following elements: (Bosmaha and Allawi, 2022, page 97)

- Customer and supplier balances.
- The value of goods deposited with sales agents or public warehouses.
- The value of securities deposited with banks.
- The company's balance with the bank on a given date.

The external auditor prepares and sends the external confirmation request to the concerned external party and follows up on its arrival, and then carefully evaluates the response to it, and the validation of the external confirmation request may take several forms as follows: (Bosmaha and Allawi, 2022, page 80)

- White endorsements: Whereby the external auditor requests the external party to inform him of his account balance without mentioning the balance in the sent request, and this enables him to know the account balance from two different sources; the company's books and the external party's book.
- Positive endorsements: Whereby the balance is mentioned in the external confirmation request, and the external party is asked to send a confirmation in both cases, whether the balance is correct or incorrect.
- Negative endorsements: The balance is mentioned in the external confirmation request, and the external party is asked to send authentication only if the balance is wrong.

Through the above, it is clear that the best form is the white endorsements due to the advantages it carries, which is not mentioning the balance, which enables the auditor to obtain the balance from two different sources and this prevents the occurrence of manipulation, and it is also clear that negative endorsements have disadvantages compared to the previous forms, which is not obligating the external party to endorse the request in case the balance is correct, but the lack of response could be due to the loss of the request, forgotten or lack of interest in it and not a response indicating the validity of the balance.

The external confirmation request is categorized according to the information required from the external party into two types, either according to ISA 505 "External Confirmations" or according to the Algerian Standard on Auditing (ASA 505) "External Assurance" as shown in the following table:

Table 1: Types of External Confirmation Request

According to the Algerian Standards for Auditing (ASA)	According to the International Standards on Auditing (ISA)
1. Urgent confirmation request: In which the auditor requests the external party to respond immediately by confirming or denying the information contained in the request or providing requested information	1. Request for positive attestation: In which the auditor asks the certifying party directly indicating whether the certifying party agrees or disagrees with the information contained in the request, or provides the requested information
2. Implied confirmation request: In which the auditor requests the external party to respond in the case of a denial of the information contained in the request only	2. Negative Validation Request: The auditor asks the certifying party to respond directly only if the certifying party disagrees with the information contained in the request

Source: Prepared by the researchers based on paragraph 6 of the International Standards on Auditing (ISA 505) and paragraph 3 of the Algerian Standard on Auditing (ASA 505).

From the above, it is clear that a positive authentication request is the same as an urgent confirmation request and can take the form of positive or white endorsements, while a negative authentication request is the same as an implicit confirmation request, which takes the form of negative endorsements, and implicit confirmation requests or negative endorsement requests are less meaningful than urgent confirmation requests or positive endorsement requests, so the auditor does not use them unless all these conditions are met: (Bahlouli, 2023, p. 180)

- If the auditor assesses a low risk of material misstatement and obtains sufficient and appropriate audit evidence about the effectiveness of the operation of the control associated with the assertion.
- If the audit evidence subject to implicit assurance contains a large number of account balances and transactions or is insignificant.
- If the percentage of expected variances is too small.
- If the auditor is unaware of the circumstances or situations that led third parties to disregard the implied assurance requests.

The Algerian Standard on Auditing (ASA 505) "External Assurance" in paragraphs 4 to 14 requires the external auditor to establish the procedures that the auditor takes to obtain sufficient and appropriate audit evidence using external confirmation requests, and these procedures are represented in the following table:

Table 2: Procedures for using external confirmation requests according to the Algerian Standard on Auditing (ASA 505)

Responsibility	Procedures
Preparing the external confirmation request	When the auditor visualizes the external confirmation request, he/she should consider: - the indication of the request. - the risk of perceived deficiencies. - the format and presentation of the request; - the means of communication and management authorization. - past similar experiences. - The ability of third parties to respond and confirm or provide the information requested.
Submit and Track Order	- When management refuses to allow the auditor to send the confirmation request, the auditor should: • investigate the reason for management's refusal. • assess the effects of management's refusal on the assessment of the risk of material misstatement. • develop alternative procedures to obtain meaningful and credible persuasive evidence. - When using an expedited confirmation request, the auditor should resubmit the request if no or only a partial response is received, and if no response is received, the auditor should perform alternative procedures
Evaluate the response to the request	- If the auditor identifies factors that raise doubts about the credibility of the response, obtain complementary persuasive evidence to remove those doubts - If the auditor determines that the response is not credible, the auditor should assess the impact on the risk of material misstatement - When using the urgent confirmation request, if the response is not received and if alternative procedures will not provide the audit evidence needed by the auditor, the auditor should assess the impact of not receiving the response and the urgent confirmation request on his opinion - If a response is received and there are discrepancies between the information to be confirmed and the information provided by third parties, the auditor should evaluate those discrepancies and determine the existence of actual or potential misstatements in the financial statements - If the auditor is able to detect an actual deviation, the auditor should evaluate and determine its cause, whether it is fraud or a defect in the internal control system -When evaluating the results of external assurance engagements, whether they provide convincing elements of significance and credibility or require complementary convincing elements

Source: Prepared by the researchers based on (Ministry of Finance, 2016, pages 2-5)

Through the previous table, it is clear that the auditor is obliged to prepare the external confirmation request after identifying the information that needs to be confirmed or denied by the party eligible to send the request using a set of procedures described in the previous table, then he sends the request with the approval of management, and in case the latter refuses to send the request, he must investigate the reason and its impact on the collection of adequate and appropriate audit evidence, as well as follow up on the response to the external confirmation request. The auditor is obliged to follow up on the response to the external confirmation request and evaluate the results, and according to paragraph 16 of the Algerian Auditing Standard (ASA 505) "External Assurance", the auditor must categorise these results according to the response to these requests as follows: (Ministry of Finance, 2016, pp. 5-6)

- Response deemed unqualified with no discrepancies.
- Response deemed unreliable.
- No response.
- response with discrepancies.

The second axis: An analytical study of the opinions of a sample of external auditors in Algeria

In order to identify the difficulties of external auditors' application of procedures for using external confirmation requests, a survey was conducted on a sample of external auditors in Algeria, by designing a questionnaire and distributing it to a sample of 40 individuals representing external auditors in Algeria to determine their opinion about those difficulties.

Method and tools used

This study relied on the sampling method, i.e. studying a sample of the community and then generalising the results, where the study community consists of auditors and accounting experts as practitioners of the external audit profession in Algeria. The questionnaire was designed based on the Likert five-point scale (always, often, sometimes, rarely, rarely, never) and divided into two sections:

- **The first Section:** The first section includes the data of the study, which was divided into 3 axes, each axis includes 8 statements and embodies one of the hypotheses of the study.
- **The second section:** It includes the personal data of the study sample units, represented by Function and experience.

Description of the demographic characteristics of the study sample:

As mentioned earlier, the study sample includes auditors and accounting experts in Algeria with varying experience, and by analysing the general data part of the study sample, a description of its characteristics was obtained as follows:

- Functionality:

The profession of external auditing in Algeria is practised in two forms; the profession is practised compulsorily under the name of "auditor" or optionally under the name of "accounting expert", and the following table shows the distribution of the study sample units by function as follows:

Table 3: Distribution of the study sample by occupation

Sample Characteristic	Frequency	Percentage
Expert Accountant	5	12.5%
Bookkeeper	25	62.5%
Bookkeeper and Accountant	10	25%
Total	40	100%

Source: Prepared by the researchers using Python

Both the table and the figure show that The table shows that the majority of the study sample units are practicing the profession of a bookkeeper accounts by 62.5%, while those who practice the profession of expert accountant constitute only 12.5%only.

This difference is due to the disparity between the size of the class of auditors and the size of the class of accounting experts in the society as a whole. It is also noted that 25% of the study sample practiced both professions, this is due to Law 10-01 which allows the external auditor to obtain two certificates; the certificate of auditor and the certificate of accounting expert and practice both professions at the same time (Ministry of Finance, 2010).

- Expertise:

The following table shows the distribution of the study sample units into four categories, each category representing a specific area of professional experience for auditors or accountants:

Table 4: Distribution of the study sample by occupation

Sample Characteristic	Frequency	Percentage
Less than 5 years	4	10%
6 to 10 years old	6	15%
11 to 15 years	15	37.5%
More than 15 years	15	37.5%
Total	40	100%

Source: Prepared by the researchers using Python

From the previous table, it is observed that the study sample units have varying years of experience from less than 5 years to more than 15 years, and the most experienced categories are those that have the largest percentage (37.5%) that are more than 11 years, followed by 6 to 10 years (15%), less than 5 years (10%), and what can be observed is the diversity of years of experience in the study sample, and this disparity can provide different opinions and varying perspectives on the subject under study.

Reliability and validity of the questionnaire:

To check the stability of the questionnaire, Cronbach's alpha coefficient was used, and to check the honesty of the questionnaire, the "self-certification coefficient" was used, as the latter is the square root of the stability coefficient, so the

coefficient takes a value between zero and one, so if there is no stability and honesty in the statements of the questionnaire, the value of the coefficient will be equal to zero. On the contrary, if there is stability and sincerity, the value of the coefficient is equal to exactly one, so the closer the coefficient value is to one, the higher the stability and sincerity, and the closer it is to zero, the lower the stability and sincerity, and the following table shows the results of a stability test for each of the axes that make up the questionnaire:

Table 5: Stability and reliability of the questionnaire axes

Statement	Number of statements	Stability coefficient "Cronbach's alpha"	Honesty coefficient "Self-confidence coefficient"
First axis	8	0.757	0.870
Second axis	8	0.780	0.883
Third Axis	8	0.788	0.888

Source: Prepared by the researchers using Python

The previous table shows that the values of the stability and reliability coefficient are high, which proves that the questionnaire is characterised by stability and reliability, as it is clear that the values of the Cronbach's alpha coefficient exceeds 0.75 and the values of the self-certification coefficient exceeds 0.85, which are very acceptable values close to 1, which confirms the stability and reliability of the questionnaire and the possibility of using its results.

Statistical analysis of the questionnaire responses and hypothesis testing:

The questionnaire consists of three main axes that attempt to answer the hypotheses of the study, and before conducting a test of these hypotheses, the answers of the study sample are analysed to determine their trend on the statements constituting each axis of the questionnaire, and using the five-point Likert scale.

To test the hypotheses of the study, the Student's t-test for one independent sample was used, as the decision rule according to this test is that the hypothesis is accepted if the calculated (T) value is greater than the tabular (T) value, and it is statistically significant if the significance level sig is less than the value of a 5%, and the (T) value was extracted from the Student's table 1.685 at probability 0.95 with degree of freedom 39.

The first hypothesis of the study is embodied in the first axis of the questionnaire, which includes 8 statements expressing the difficulties faced by the external auditor when preparing the external confirmation request, and the following table shows the statistical analysis of the first axis and the corresponding hypothesis test as well as the constituent statements:

- **Null hypothesis H0:** The external auditor does not face difficulties when preparing the external confirmation request.
- **Alternative hypothesis H1:** The external auditor faces difficulties when preparing the external confirmation request.

Table 6: Statistical analysis of the first axis and testing the first hypothesis

The phrases	Arithmetic mean	Standard Deviation	Trending	T-test value	Significance level	Significance
1	3.350	0.864	Sometimes	9.884	0.000	Significant
2	3.275	0.751	Sometimes	10.743	0.000	Significant
3	3.300	0.992	Sometimes	8.286	0.000	Significant
4	2.575	0.874	Rarely	4.162	0.000	Significant
5	2.800	1.114	Sometimes	4.542	0.000	Significant
6	2.300	1.067	Rarely	1.778	0.083	Non-Significant
7	2.600	1.057	Rarely	3.589	0.001	Significant
8	2.875	1.067	Sometimes	5.188	0.000	Significant
First Axis	2.884	0.597	Sometimes	9.373	0.000	Significant

Source: Prepared by the researchers using Python

The previous table shows the opinion of the study sample units about the degree of difficulty in applying the procedures for preparing the external confirmation request, as it is observed that the external auditor rarely finds it difficult to design the format of the external request or determine the data related to him or the audited company that he includes in the request, because statements 4, 6 and 7 do not exceed the average calculation of 2. The arithmetic mean of the rest of the statements ranges between 2.61 and 3.40, so the trend of the opinion of the study sample units was in the field of "sometimes" in these statements and in the axis as a whole, and if we focus on the level of significance sig, we find that it is zero or less than the value of α 0.05 and therefore there are statistically significant differences between the sample mean and the fixed value, except for statement 6, which is not significant because the significance level sig 0.083, which is greater than the value of α 0.

(T) value calculated for the axis as a whole and the rest of the statements is greater than the tabular (T) value of 1.685, thus rejecting the null hypothesis H_0 and accepting the alternative hypothesis H_1 , which confirms the validity of the first hypothesis, as the external auditors of the study sample confirmed that they sometimes face difficulties when preparing the external confirmation request, namely in determining the information they want to confirm, deny or request, or in adjusting the content of the request or in choosing the external party or determining the data related to it.

The second axis of the questionnaire embodies the second hypothesis of the study, which also includes 8 statements that focus on the difficulties faced by the external auditor when sending the external confirmation request, and the following table shows the statistical analysis of the second axis and the One Sample T-test for this hypothesis and its component statements:

- **Null hypothesis H_0 :** The external auditor does not face difficulties when sending the external confirmation request.

- **Alternative hypothesis H_1 :** The external auditor faces difficulties when sending the external confirmation request.

Table 7: Statistical analysis of the second axis and testing the second hypothesis

The phrases	Arithmetic mean	Standard Deviation	Trending	T-test value	Significance level	Significance
1	3.300	1.159	Sometimes	7.093	0.000	Significant
2	3.225	1.121	Sometimes	6.914	0.000	Significant
3	3.400	0.871	Sometimes	10.164	0.000	Significant
4	3.350	1.051	Sometimes	8.122	0.000	Significant
5	2.875	1.285	Sometimes	4.307	0.000	Significant
6	2.750	1.171	Sometimes	4.050	0.000	Significant
7	3.175	1.107	Sometimes	6.714	0.000	Significant
8	3.075	0.997	Sometimes	6.819	0.000	Significant
Second Axis	3.144	0.691	Sometimes	10.463	0.000	Significant

Source: Prepared by the researchers using Python

The previous table shows the opinions of the external auditors in the study sample about the degree of difficulty in applying the procedures of sending the external confirmation request, where it is observed that the trend of the opinion of the units of this sample on all statements of the questionnaire is similar and falls in the field of "sometimes", because all statements of the second axis have an arithmetic mean ranging between 2.61 and 3.40, and if we focus on the level of significance, we find that the axis and all its component statements are significant, because their significance level sig is zero and therefore is less than α 0.05, in addition to the calculated value of (T) is greater than (T) tabular value 1.

This confirms the rejection of the null hypothesis H_0 and the acceptance of the alternative hypothesis H_1 , which confirms that external auditors face difficulties when sending the external confirmation request, as the results of the questionnaire analysis confirm that the external auditor sometimes faces difficulty in obtaining authorisation from management to send the external confirmation request, and in case it is rejected.

It is sometimes difficult for the auditor to investigate the reason for the management's refusal to grant the authorisation or to assess the implications of that refusal, or to develop alternative procedures to obtain evidence instead of the external confirmation request in case the management refuses to grant the authorisation to send the external confirmation request, and the auditor may face difficulty in sending the external confirmation request by paper or electronically, or confirming receipt or reminding to send it.

The following table shows the statistical analysis of the third axis of the questionnaire, which also includes 8 statements, as well as the One Sample T-test for the hypothesis corresponding to this axis and its constituent statements:

- **The null hypothesis H_0 :** The external auditor does not face difficulties when evaluating the external confirmation response.

- **Alternative hypothesis H_1 :** The external auditor faces difficulties when evaluating the response to the external confirmation request.

Table 8: Statistical analysis of the third axis and testing the third hypothesis

The phrases	Arithmetic mean	Standard Deviation	Trending	T-test value	Significance level	Significance
1	3.450	1.239	Mostly	7.400	0.000	Significant
2	3.525	0.905	Mostly	10.652	0.000	Significant
3	2.975	1.230	Sometimes	5.015	0.000	Significant
4	3.075	0.859	Sometimes	7.915	0.000	Significant
5	3.675	0.859	Mostly	12.333	0.000	Significant
6	3.150	0.949	Sometimes	7.667	0.000	Significant
7	2.850	1.051	Sometimes	5.114	0.000	Significant
8	3.150	1.051	Sometimes	6.919	0.000	Significant
Third Axis	3.231	0.652	Sometimes	11.943	0.000	Significant

Source: Prepared by the researchers using Python

It can be seen from the table above that the opinion of external auditors tends to "sometimes" or "often" on the statements related to the third axis, which includes the difficulties that the external auditor may face when evaluating the response to the external confirmation request, where statements 1, 2, and 5 appear with an arithmetic mean ranging from 3.41 to 4.2, which belongs to the "often" domain, while the remaining statements appear with an arithmetic mean ranging from 2.61 to 3.40, which belongs to the "sometimes" domain.

Therefore, the external auditor often faces difficulty in receiving a response to the external confirmation request and assessing the risk of non-response as well as dealing with the unreliable request, and sometimes faces difficulties in taking alternative actions in case of not receiving a response to the request or to assess its credibility, as well as sometimes facing difficulties in processing differences and analysing deviations.

It is noted from the previous table that the level of significance sig for all statements is zero, i.e. less than the value of α 0.05 and therefore all statements are statistically significant. It also appears from the table that the calculated T value ranges between 5.114 and 12.333, which is greater than the tabular T value of 1.685, thus we reject the null hypothesis H_0 and accept the alternative hypothesis H_1 which emphasises that the external auditor faces difficulties when evaluating the response to the external confirmation request.

Conclusion

The external auditor strives to collect sufficient and appropriate audit evidence to express an independent opinion on the integrity and validity of the account balances in the financial statements of the audited company, so he uses many procedures to collect that evidence, and considering that external sources are considered more credible than internal sources, the auditor uses the external confirmation request to obtain audit evidence on which he can base his opinion, After analyzing the results of the questionnaire distributed to 40 external auditors in Algeria, who practice the profession of external auditing legally under the name of "accountant" or optionally under the name of "expert accountant", and whose

period of experience varies from one auditor to another, the results of the study confirmed the validity of the hypotheses and reached a set of results related to the difficulties that the external auditor may face, which can be summarized as follows:

- Difficulties associated with the preparation of the external confirmation request:

The external auditor prepares the external confirmation request through its design and control, and the results of the study proved that the auditor **rarely** faces difficulty in designing the form of the request or identifying the data related to him or the audited company that he includes in the request, while he sometimes faces difficulty in choosing the external party to whom the request is addressed and identifying the data related to this party as well as identifying the information that he wants to request from him or needs to confirm or deny from the external party and everything related to controlling the content of the request.

- Difficulties associated with sending the external confirmation request:

After the external auditor prepares the request, he sends it to the external party after obtaining the management's approval, and the results of the study proved that he sometimes faces difficulties in obtaining authorisation from the management to send the request, and in case the management refuses the authorisation, it is sometimes difficult for him to identify the reason or evaluate the effects resulting from this refusal or take alternative measures to obtain audit evidence instead of the external confirmation request, and the results of the study confirmed that the external auditor sometimes faces difficulties in sending the external confirmation request on paper or electronically, or obtaining confirmation of receipt of the request or a reminder to send it.

- Difficulties associated with evaluating the response to the external confirmation request:

When the auditor sends the external confirmation request, the auditor is responsible for evaluating the response to this request, and this study proved that the auditor often faces difficulties in receiving the response, and if the response is not received, it is sometimes difficult to take alternative actions and often difficult to assess the resulting risks, and it is sometimes difficult to assess the credibility of the response and often has difficulty dealing with the unreliable external confirmation request, and since he has to address the differences between the information obtained from internal sources and the information obtained through the response to the external request, the study proved that the external auditor sometimes faces difficulties in dealing with the following

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Annexe:

Table 9: Questionnaire phrases

The axis	phrases
First Axis	1. Difficulty in identifying the information that needs to be confirmed or denied by the external party in the external confirmation request 2. Difficulty identifying the information you want to request from the external party in the external confirmation request 3. Difficulty choosing which external party to send the external confirmation request 4. Difficulty designing the format of the external confirmation request 5. Difficulty adjusting the content of the external confirmation request 6. Difficulty identifying the data about you that you put in the external confirmation request 7. Difficulty identifying the data about the company that you put in the external confirmation request 8. Difficulty identifying the data relating to the third party that you put in the external confirmation request
Second Axis	1. Difficulty obtaining authorisation from management to send an external confirmation request 2. Difficulty investigating why the management refused to authorise the sending of the external confirmation request 3. Difficulty assessing the implications of the management's refusal to authorise the sending of the external confirmation request 4. Difficulty in establishing alternative procedures for obtaining evidence in lieu of an external confirmation request in the event

	that the administration refuses to refuse to authorise the sending of the EOI 5. the difficulty of sending the external confirmation request in paper form 6. Difficulty in sending the external confirmation request electronically 7. Difficulty confirming receipt of the external confirmation request 8. Difficulty in reminding to send the external confirmation request
Third Axis	1. Difficulty in receiving a response to the external confirmation request 2. Difficulty assessing the risk of non-response to the external confirmation request 3. Difficulty in taking alternative actions in case of non-response to the external confirmation request 4. Difficulty assessing the credibility of the response to the external confirmation request 5. Difficulty in dealing with an unreliable external confirmation request 6. Difficulty in addressing discrepancies between previous information and that obtained through the response to the external confirmation request 7. Difficulty in identifying actual or potential deviations from the financial statements 8. Difficulty in determining the cause of the actual deviations resulting from the differences between the previous information and the information obtained through the response to the external confirmation request, whether it is fraud or a weakness in the internal control system