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| **Client:** | **${client}** | |
| **Period end date:** | **${start} - ${end}** | |
| **EGA title:** | \*External Confirmations | |
| **Ref. no.:** |  | |
| **Prepared by:** | ${user} | **Date:** |
| **Approved by Manager:** | ${manager} | **Date:** |
| **Approved by Partner:** | ${partner} | **Date:** |

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| **Procedures performed** | **Links** | **Ref. no.** |
| 1. The engagement team maintained control of the confirmation process to minimize the risk of requests and responses being intercepted and altered. Maintaining control of the confirmation request process generally includes the following core elements: 2. Selecting the appropriate confirming parties; 3. Providing a format for the confirmation request outlining the information to be requested; 4. Mailing the confirmations directly; 5. Providing a self-addressed envelope with the confirmation requests to enable the confirming party to return the confirmation directly to the engagement team; and 6. Performing additional follow-up procedures in circumstances where the confirmation request is returned to the entity's premises and passed onto the engagement team (e.g., asking the confirming party to send a response directly to us) or when a reply to a previous request has not been received within a reasonable time (e.g., having re-verified the accuracy of the original address, sending an additional or follow-up request). | Please refer to relevant audit programs and control sheets for external confirmations. |  |
| 1. Where confirmations were sent as at a date prior to the balance sheet to obtain evidence to support a financial statement assertion, the engagement team obtained sufficient appropriate audit evidence that transactions relevant to the assertion in the intervening period have not been materially misstated. | Not applicable as confirmations were not sent as at a prior date.  OR  The engagement team performed the necessary procedures. Refer to relevant audit program. |  |
| 1. If management refused to allow the engagement team to send a confirmation request, the engagement team: 2. Inquired as to management’s reasons for the refusal, and seek audit evidence as to their validity and reasonableness; and 3. Performed alternative audit procedures designed to obtain relevant and reliable audit evidence. | Not applicable as no such circumstances exist.  OR  The engagement team performed the necessary procedures. Refer to relevant audit program and other relevant documentation. |  |
| 1. If the engagement team identified factors that give rise to doubts about the reliability of the response to a confirmation request, the engagement team obtained further audit evidence to resolve those doubts as per ISA 505.A11 - ISA 505.A16. | Not applicable as no such circumstances exist.  OR  The engagement team performed the necessary procedures. Refer to relevant audit program. |  |
| 1. If there were non-replies, the engagement team followed up with alternative procedures to obtain sufficient appropriate audit evidence. | Not applicable as no such circumstances exist.  OR  The engagement team performed the necessary procedures. Refer to relevant audit program. |  |
| 1. If there were any exceptions noted, the engagement team scrutinized the confirmations for unusual details indicative of misstatements, fraud or a deficiency in internal control and so on. | Not applicable as no such circumstances exist.  OR  The engagement team performed the necessary procedures. Refer to relevant audit program and other relevant documentation. |  |
| 1. The engagement team evaluated the implications of results of external confirmation procedures on the assessment of the relevant risks of material misstatement, including the risk of fraud, and on the related nature, timing and extent of other audit procedures as well as for the audit and the auditor’s opinion. | Not applicable as no such circumstances exist.  OR  Refer to relevant audit program and other relevant documentation. |  |
| 1. The engagement team used confirmation formats for banks in accordance with the requirements of Audit Technical Release ATR 18 Bank Reports for Audit Purposes. | Please refer to relevant audit programs and control sheets for external confirmations. |  |