

Review of: "Auditing public schools' financial records: A study of financial management from the eyes of relevant stakeholders"

Mahmoud Elmarzouky¹

¹ Aston University

Potential competing interests: No potential competing interests to declare.

Overall, the research paper appears to be well-written and structured, with clear objectives and methodology. The study's findings regarding the limited knowledge and understanding of stakeholders in financial management processes and procedures, including interpreting financial auditing reports, are interesting and relevant to the current state of public schools in South Africa.

The paper does a good job of highlighting the benefits of audited financial reports, including obtaining trust from parents in how school finances are managed and enabling schools to seek and apply for additional funding. The study's recommendations, specifically the need for the Department of Basic Education to provide stakeholders with adequate support and training in auditing processes and procedures and interpretation of financial auditing reports, are appropriate and relevant.

One area for improvement is that the paper could benefit from providing more detailed information on the selection process for the three purposefully selected secondary schools. Additionally, while the paper provides a good overview of the benefits of audited financial reports, it would be helpful to provide more specific examples of how the reports have led to improvements in financial management at the selected schools.

Overall, the research paper provides valuable insights into the experiences of stakeholders in financial management in public schools in South Africa and highlights the importance of proper training and support in financial auditing processes and procedures.