

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

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Potential competing interests: No potential competing interests to declare.

Thank you for the article. Please see below recommendations or questions that require further clarity to improve the readability of the article.

The concept of auditing and financial management, although similar do differ. Financial management relates to compiling, reporting and strategising for a company/school whereas, auditing refers to an independent examination of the financial statements, accounting records ect that are prepared by management and reported on in terms of being "free from material misstatement" thus reasonable assurance and not absolute assurance. The opinion of auditors may thus, increase the confidence of the users of financial statements. To be this is the main confidence as donators and school stakeholders aim to build trust and confidence in the processes and spending of funds provided to schools. of financial statements. Thus, the need to have proper financial management is separated from having audited financial records. These two aspects should be discussed separately. The problem, that the focus of audit was not previously researched requires a better connecting sentence or problem statement to lead one from financial illiteracy to a need for audited financial statements.

The researchers mention, " Policies that guide and assist in creating a system of school financial management, notably auditing the school financial accounts, are commendable. However, the viewpoints of relevant stakeholders on auditing school financial records may be essential." These points require references to a source. I am trying to find the link between the viewpoints of stakeholders on audit and its impact at schools. Overall, the background and literature should clearly indicate why are the perspectives of stakeholders essential to the auditing of school financial statements.

"School financial mismanagement results from a lack of financial reporting through auditing to parents and other SGB members (Talane & Pillay, 2013)"- I do not agree with this statement, again there are 2 concepts here, the lack of financial reporting or the lack of auditing. More clarity is required here. Therefore, please align the research questions to the literature and background.

The theoretical framework makes mention of confidence and accountability to stakeholders, but this is not clear in the other sections.

The methodology, discussions and conclusion are based on a few statements only and do not directly answer the

research questions, in addition there is limited inclusion of data used or to support the discussions. The period of the study was not indicated. These are important aspects to improve the document.