

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.

The paper was written in simple to understand English. The title is good and describes what the readers should expect in the paper. The methodology is adequate and relevant to the study. The results are clear and easy to understand. The paper though being a case study however adds little to the benefits of auditing of financial records beyond what is already known as benefits of auditing irrespective of organisation type. Yet, the paper provided context-specific information on the benefits of auditing for public schools. However, the specific areas for improving the paper as highlighted below:

1. Abstract: "A case study design was applied" is suggested to come after stating that "a qualitative approach was applied in the study". The 11th line of the abstract starting with the word "Furthermore...." should have after that word "Furthermore" "the data from the participants revealed that..."
2. The SGB which was first introduced on page 2, line 4 should first be written in full and subsequently in abbreviated form.
3. The authors may consider rearranging the first 5 sentences in the introduction section as follows. The first two sentences are to remain while the fifth is to become the third and vice versa while the fourth is retained in the same position.
4. The "in" on line 13 after the word "principal" should be changed to "through".
5. The second paragraph should include the word "role" which should be included after "management"
6. MEC should be written in full at first use in the article.
7. The authors should use numbers instead of bullets in writing the research questions on page 3.
8. Interpretative on line one of page 6 should be "interpretive".
9. The use of convenience sampling as contained in the methodology section trivializes the scientific work done by researchers. While the truthfulness of the researchers is appreciated, it is suggested that they use a more acceptable quasi-scientific sampling technique such as purposive sampling technique. It is more acceptable as the schools that were used would have met some assumptions for them to be included in the study. Again, the authors should state that the purposive sampling technique was used in selecting the participants, the basis being on their position and years of experience.
10. The second sentence of the first second paragraph on page 6 highlighted that "interviews were used...." Which type of interview is referred to here as this that type of interview was contrasted with the individual interviews.

11. The citation for Sebidi (2008) on page 6 in the second to the last line appears bogus and unconnected to the write-up. For instance, a check on the references shows connection with the masters' thesis of the lead author. It appears this is a mundane attempt to get the work cited. Since the citation is not a research methods text, it is ADVISED that it should be expunged.
12. On page 7, the citation credited to McMillan & Schumacher (2014) should be expunged. The postulation by these authors represents the ideal situation. The question is how does this apply to the study? Possibly the succeeding sentence could be modified to: "In order to adhere to the ethical codes guiding research as identified by McMillan & Schumacher (2014), the..."
13. The research questions should be removed in the introductory portion of the "Findings". The deletion should start from "The following questions were asked.... schools' financial management"
14. On page 8, the response of participant P3 was not introduced like C1, C2 and C3 preceding it.
15. The third paragraph on page 9 where the authors stated that "Furthermore, other *participants*...", participants should read participant. It should be a summary that would encompass the responses of other respondents if the word *participants* is to be retained.
16. The second "Furthermore" on the fourth paragraph on page 9 should be replaced with other words else it becomes redundant due to repetition.
17. The spelling of learning in P3's response on page 10 should be *learning* not leaning.
18. The introductory line to the discussion should be recasted. The topic of the study as introduce in discussion opening is problematic.
19. The conclusion from the findings should be succinct. As presently obtained, the authors only restated the results and christened same conclusion. The conclusion of the study therefore
20. Based on the minor corrections that needed be done and the relative novelty and relevance of the object of discourse, the paper is recommended for publication.