

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 introduction provides a comprehensive overview of financial management stakeholders and their roles in managing schools' finances in South Africa. The author highlights the importance of financial literacy and management skills of these stakeholders, particularly school governing bodies (SGBs) and principals, in managing school finances. The author also discusses the various policies and acts implemented by the South African government to improve the effectiveness of school financial management, including auditing school financial records. The introduction sets up the research question of the study, which is the perspectives of key stakeholders on the auditing of school financial records. The author could have provided a more detailed explanation of financial illiteracy and its implications on school financial management. Additionally, it would be helpful to include a brief background of previous research on auditing school financial records to provide context for the current study. Overall, the introduction provides a strong foundation for the study and effectively outlines the research objectives.

The literature review discusses the importance of stakeholder involvement in school financial management and the role of auditing in improving financial management. The author has effectively used several sources to support their argument and has provided a clear overview of the key concepts related to financial management and auditing in schools.

The author has identified gaps in the literature regarding the effectiveness of auditors in improving financial management and the accuracy of financial reporting provided to school stakeholders. The theoretical framework chosen, Limperg's theory of inspired confidence, is relevant to the study's goals and research question.

The author could improve the literature review by providing more recent sources and expanding the scope of the review to include international studies on school financial management and auditing. Additionally, the author could provide more detail on the research questions and objectives of the study to better contextualize the literature review. Overall, the literature review is well-organized and effectively supports the study's objectives.

Overall, the methodology section seems well-structured and provides a clear explanation of the research approach, design, and data collection methods. The use of the interpretive paradigm and qualitative research approach is appropriate for the research questions and the descriptive case study design helps to obtain detailed information from participants.

The use of convenience sampling is acknowledged and justified, although it may limit the generalizability of the findings. The selection of nine participants based on their position and years of experience appears to be relevant for addressing the research questions, and the presentation of the participants' profiles in Table 1 is informative.

The section on data collection provides a clear explanation of the use of face-to-face individual semi-structured interviews, audio recording, and note-taking, which is appropriate for the research questions and allows for in-depth exploration of participants' experiences. The section on data analysis explains the use of a thematic data analysis approach, which is appropriate for the research design and allows for the identification of patterns and themes in the data.

The ethical considerations are appropriately addressed, and the study obtained permission from relevant stakeholders and ensured anonymity, confidentiality, and privacy to protect the participants' rights and welfare.

The presentation of the findings in three themes is appropriate and follows from the research questions and the theoretical framework. The themes provide a clear overview of the stakeholders' experiences with auditing in schools' financial management, although more detailed findings would be expected in the results section. Overall, the methodology section is well-written and provides a clear explanation of the research approach, design, and data collection methods.

Overall, the discussion provides a clear summary of the study's findings and links them to existing literature on financial management and auditing processes. The author does a good job of explaining how the limited knowledge of stakeholders in financial management can impact the overall efficiency of financial management procedures in schools.

The author also effectively highlights the benefits of audited financial reports, such as improved funding opportunities and increased trust from parents and other stakeholders. The recommendation for the Department of Basic Education to provide adequate support and training to stakeholders is well justified and could help improve financial management practices in schools.

However, one area for improvement would be to provide more specific details on the study's methodology, such as the sample size and demographics of the participants. Additionally, the author could have provided more information on the limitations of the study and potential areas for future research. Overall, the discussion provides a clear and concise summary of the study's findings and makes a valuable contribution to the field of financial management in schools.