

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.

Reviewer Report

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

Overview

This manuscript investigates the auditing of public schools' financial records from the perspective of key stakeholders (principals, finance officers, finance committee chairpersons) involved in financial management. The study aims to understand stakeholders' experiences regarding auditors' roles and how auditing improves financial management in schools.

A qualitative approach is appropriately used, involving interviews with 9 participants from 3 secondary schools. Data is analyzed thematically. Key findings indicate that stakeholders have a limited understanding of auditing processes but recognize the benefits of audited reports in obtaining funding and improving financial management.

Recommendation: Minor Revisions

Comments

- The study rationale and background are well articulated, situating the research problem within existing literature. The aim, questions, and methodology generally align to investigate the topic.
- The theoretical framework of Limperg's inspired confidence theory is suitable, although it could be integrated more explicitly in the findings and discussion.
- Participants are appropriately selected based on their experience in financial management roles. More detail on sampling and data saturation would strengthen the methodology.
- The findings directly address the research questions and are supported by participant quotes. The discussion meaningfully interprets the key results using relevant literature.

- Conclusions and recommendations flow logically from the analysis of the need to train stakeholders on auditing processes and financial report interpretation.

- The manuscript is well structured and written. Minor edits for clarity and grammar are needed in some areas. References are comprehensive and properly formatted.

I recommend minor revisions focusing on the methodology section and better integrating the theoretical framework. This meaningful study will interest other scholars in the financial accountability of schools.