

**Review Form 3**

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_125263
Title of the Manuscript:	<b>The role of the Federal Internal Audit board in enhancing performance efficiency to reduce financial and administrative corruption</b>
Type of the Article	

**Review Form 3**

**PART 1: Review Comments**

<b>Compulsory</b> REVISION comments	<b>Reviewer's comment</b>	<b>Author's Feedback</b> (Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
Please write a few sentences regarding the importance of this manuscript for the scientific community. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.	This manuscript provides crucial insights into the role of the Federal Internal Audit Board in promoting performance efficiency and curbing financial and administrative corruption. By identifying mechanisms for improved oversight, it contributes to the understanding of governance practices that enhance transparency and accountability. Its findings can inform policymakers and scholars focused on public administration and institutional reform.	
Is the title of the article suitable? (If not please suggest an alternative title)	YES	
Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.	NO	
Are subsections and structure of the manuscript appropriate?	THE MANUSCRIPT DOES NOT INCLUDE THE NEED OF THE STUDY	
Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimum of 3-4 sentences may be required for this part.	The scientific robustness of this manuscript is evident through its use of both the descriptive (analytical) and inductive-deductive approaches, ensuring a comprehensive analysis of internal audit systems and their impact on reducing corruption. The reliance on empirical data, including questionnaires and documented corruption cases, strengthens the study's validity and its practical relevance to real-world issues. The use of established statistical tools like SPSS and SmartPLS to test the compatibility of proposed structures ensures rigorous analysis and objective results. Furthermore, the manuscript's recommendations are well-grounded in evidence and provide actionable insights for improving governance practices.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	RECENT SOURCES ARE MISSING SO ADD THE RESEARCH PAPERS FROM 2024 YEAR	
<b>Minor</b> REVISION comments		
Is the language/English quality of the article suitable for scholarly communications?	YES	
<b>Optional/General</b> comments		

**PART 2:**

	<b>Reviewer's comment</b>	<b>Author's comment</b> (if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

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**Reviewer Details:**

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