



SDI Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_33944
Title of the Manuscript:	An Empirical Examination of Challenges Faced by Internal Auditors in Public Sector Audit in South-Eastern Nigeria
Type of the Article	Original Research Article

General guideline for Peer Review process:

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound.

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PART 1: Review Comments

	Reviewer's comment	Author's comment (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)
Compulsory REVISION comments		
Minor REVISION comments		
<u>Optional/General</u> comments	This article has conducted an empirical examination of the challenges it faces Internal auditors in public sector auditing in Nigeria that proved to be particularly interesting in terms of how it was structured and presented. A rich review of literature has been carried out. The objectives pursued in the realization of this article were clearly presented and motivated, the research methodology used, the presentation and analysis of the data, the tested assumptions, the results obtained, the conclusions drawn and the recommendations formulated were clearly analyzed and highlighted.	

Reviewer Details:

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