



**SDI Review Form 1.6**

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|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Journal Name:            | <b><u>British Journal of Economics, Management &amp; Trade</u></b>                                                                                           |
| Manuscript Number:       | <b>Ms_BJEMT_22266</b>                                                                                                                                        |
| Title of the Manuscript: | <b>The Internal Control Mechanisms for the Disbursement and Utilization of the District Assembly as Common Fund in the Karaga District of Northern Ghana</b> |
| Type of the Article      | <b>Original Research Article</b>                                                                                                                             |

**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.

To know the complete guideline for Peer Review process, reviewers are requested to visit this link:

(<http://www.sciencedomain.org/page.php?id=sdi-general-editorial-policy#Peer-Review-Guideline>)



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**PART 1: Review Comments**

|                                            | <b>Reviewer's comment</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Author's comment</b> <i>(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)</i> |
|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>Compulsory</u></b> REVISION comments | <p>The author/authors achieve a case study concerning the internal control mechanisms in a district in Northern Ghana.</p> <p>The analysis is accomplished in the context of decentralization and the necessity to exert further on the governmental control in view to increase accountability and good governance.</p> <p>The case study is based on a relevant social investigation, with the main direct or indirect responsible persons for the internal audit.</p> <p>The finality of the study is transposed into an interesting framework for improving the internal audit.</p> |                                                                                                                                                                                             |
| <b><u>Minor</u></b> REVISION comments      | <p>The experience investigated and presented is relevant and should be included in comparative national or even regional studies.</p> <p>In the paper the author/authors could have introduced more elements concerning the internal audit from international perspective, insisting on the European practices.</p>                                                                                                                                                                                                                                                                     | Corrections done in the manuscript                                                                                                                                                          |
| <b><u>Optional/General</u></b> comments    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                             |