

Paper: “The Contribution of Internal Audit to the Performance of the Internal Control System”

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Peer review:

Reviewer 1. Mustapha Aabi
Ibn Zohr University, Morocco

Reviewer 2: Blinded

Reviewer 3: Blinded

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Reviewer Name: Dr. Mustapha Aabi	
University/Country: Ibn Zohr University, Morocco	
Date Manuscript Received: 14/07/2022	Date Review Report Submitted: 21/07/2022
Manuscript Title: The contribution of internal audit to the performance of the internal control system	
ESJ Manuscript Number: 0448/22	
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Evaluation Criteria:

Please give each evaluation item a numeric rating on a 5-point scale, along with a thorough explanation for each point rating.

<i>Questions</i>	<i>Rating Result</i> [Poor] 1-5 [Excellent]
1. The title is clear and it is adequate to the content of the article.	5

<i>(Please insert your comments)</i> The title is totally consistent with the content of the article.	
2. The abstract clearly presents objects, methods and results.	4
<i>(Please insert your comments)</i> In a general sense, the abstract is acceptable.	
3. There are few grammatical errors and spelling mistakes in this article.	4
<i>(Please insert your comments)</i> Broadly, No grammatical errors observed.	
4. The study methods are explained clearly.	5
<i>(Please insert your comments)</i> All elements of the method are well presented.	
5. The results are clear and do not contain errors.	4
<i>(Please insert your comments)</i> Generally the results are clearly explained without any error.	
6. The conclusions or summary are accurate and supported by the content.	5
<i>(Please insert your comments)</i> The conclusions are adequate.	
7. The references are comprehensive and appropriate.	4
<i>(Please insert your comments)</i> Not too rich but acceptable	

Overall Recommendation (mark an X with your recommendation) :

Accepted, no revision needed	X
Accepted, minor revision needed	
Return for major revision and resubmission	
Reject	

Comments and Suggestions to the Author(s):

The article is well written and structured. It shows important elements that contribute to a better understanding of the contribution of internal audit to the performance of the internal control system. In general terms and according to my reading, the article is well presented and respect the academic norms for a good quality research article.

Comments and Suggestions to the Editors Only:

The article does not show any major theoretical or methodological problems. The analysis of the information is sound and articulate. The article is likely to generate a good interest from researchers and practitioners in the field of internal auditing and control system.

I recommend it for publication.

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Date Manuscript Received: 29 July 2022	Date Review Report Submitted:
Manuscript Title: The contribution of internal audit to the performance of the internal control system	
ESJ Manuscript Number: 0448/22	
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You approve, your name as a reviewer of this paper, is available in the “review history” of the paper: Yes/No	
You approve, this review report is available in the “review history” of the paper: Yes	

Evaluation Criteria:

Please give each evaluation item a numeric rating on a 5-point scale, along with a thorough explanation for each point rating.

<i>Questions</i>	<i>Rating Result</i> [Poor] 1-5 [Excellent]
1. The title is clear and it is adequate to the content of the article.	4
<i>Le titre est clair et adapté au contexte de l'audit interne.</i>	
2. The abstract clearly presents objects, methods and results.	4

<i>Le développement est adapté à la présente situation. Il contribue à l'amélioration de la performance du contrôle interne (dans le cadre méthodologique)</i>	
3. There are few grammatical errors and spelling mistakes in this article.	3
<i>Le texte ne renferme pas de fautes d'orthographe (mais il faut signaler que j'ai traduit le papier en français)</i>	
4. The study methods are explained clearly.	
<i>La méthodologie répond aux normes (COSO, PWC, IFACI et de l'IIA), donc constitue un document de référence</i>	
5. The results are clear and do not contain errors.	
<i>Le présent papier constitue une proposition, donc nous ne pouvons qu'évaluer l'aspect méthodologique et pratique</i>	
6. The conclusions or summary are accurate and supported by the content.	
<i>La conclusion est adaptée à la proposition</i>	
7. The references are comprehensive and appropriate.	
<i>La bibliographie est également adaptée à la proposition de contribution</i>	

Overall Recommendation (mark an X with your recommendation) :

Accepted, no revision needed	
Accepted, minor revision needed	X
Return for major revision and resubmission	
Reject	

Comments and Suggestions to the Author(s):

La proposition « La contribution de l'audit interne à la performance du système de contrôle interne » est adaptée et permet une avancée dans l'amélioration de la performance du système de contrôle interne. Il faut signaler que j'ai réalisé l'examen en Français, et le document à ensuite été re traduit en Anglais.

Comments and Suggestions to the Editors Only:

Le papier est accepté à la publication.

