



SDI FINAL EVALUATION FORM 1.1

PART 1:

Journal Name:	British Journal of Economics, Management & Trade
Manuscript Number:	2014_BJEMT_10123
Title of the Manuscript:	Embracing Continuous Auditing for Public Sector in Kenya

PART 2:

FINAL EVALUATOR'S comments on revised paper (if any)	Authors' response to final evaluator's comments
The authors had revised the paper substantially. The revised version is more understandable, clear and in order. However, the final decision to publish this paper is based on the policy of the journal. If the journal accepted any paper that merely disclosed descriptive findings, than it is ok to publish this paper. However, there are a few errors that need to be corrected: • Wrong way in citing the paper i.e. why bracket the author and year, example - In their experiment, (Malaescu and Sutton, 2013) found that auditors are ready to rely more on internal audit work in a continuous audit environment than in a traditional environment. There are many others example and the author need to correct this. • Need to compare the result with prior studies, if available. • Does the prior research also use the integrated model? If yes pls include the result in the write up	Citation have been revised including 2.1, 2.2, 2.3.3, 2.3.5 Section 4.3 has been added to offer a discussion