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I declare, I confirm, I certify and I sign that I received substantial, important, line by line peer review with several and substantial comments, important remarks and hints from, at least, 3 Reviewers and the Assistant Editor for my paper: “The Role of Fraud Risk Assessment in Moderating the Influence of Ethical Sensitivity and Religiosity on Public Sector Financial Reports in Indonesia”, with Authors: Zati Rizka Fadhila, Anis Chariri, and Sri Handayani.

I would like to thank all the reviewers for their thoughtful comments and efforts towards improving our manuscript. We revised the manuscript with special attention to the comments that we received from **Three (3)** reviewers that were experts, specialists in the area of my paper. I declare, confirm, certify and sign that WSEAS has checked my paper for possible plagiarism by Turnitin and my paper was found without plagiarism or self-plagiarism by Turnitin. I also declare, confirm, certify and sign that also that no Associate-Editor, no Editor-in-Chief, no member of the WSEAS Secretariat forced me in this Journal to add references (citations) to any previous publications of the journal.

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Dear All,

This is my first time submitting a paper to a WSEAS Transactions on Computer Research journal as the first author, having previously only served as a co-author. I am very pleased that my paper has been accepted after being reviewed by international experts in the field. I would like to thank WSEAS Transactions on Computer Research for the professional editing and review services provided to all authors of our paper. We will submit our paper to the WSEAS Transactions on Computer Research Journal again in the future.

Date: April 26, 2026

Zati Rizka Fadhila