

Review of: "Evaluation of Expenditure Control Measures on State Spending in Nigeria: An Empirical Approach with Internal Auditors of Ministries, Departments, and Agencies"

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Potential competing interests: No potential competing interests to declare.

The work is well founded. The introduction and theoretical framework are solid, well structured, and well referenced. The authors present the scientific production on the research topic, outlining what has already been studied on the topic. One suggestion to make reading the manuscript more fluid is to make the theoretical framework a little leaner. The methodology uses a mixed method, through qualitative and quantitative approaches, which allows the analysis to be carried out more broadly, covering different concepts. However, there is a lack of clarity. I suggest further detailing the conclusions, also presenting what was new in the study in relation to the studies cited in the theoretical framework. I also suggest that the authors review the references, as some works that appear in the list of references are not cited in the manuscript. Congratulations to the authors for the great work!