

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

Raúl Porras¹

¹ Universidad Nacional Autónoma de México

Potential competing interests: No potential competing interests to declare.

The topic of this article is interesting and current. It specifies the importance of administrative controls in the face of the problem of corruption in public spending, coincides with the corrective role of control agencies and their low budgetary cost. The development is methodologically correct. However, from the beginning, it assumes that the public administration needs these controls because there is a government management that is corrupt in the management of budget spending, but it does not technically justify the reason for this statement; it takes it for granted, as a commonplace situation that must be improved because it is a fairly well-posed job.