

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.

I have performed a detailed review of the paper, and several suggestions are made.

The abstract could benefit from a bit more detail in terms of the specific methods used for the qualitative data collection (semi-structured interviews) and the analysis of quantitative data (PLS-SEM). A brief mention of the variables studied could also enhance understanding.

The abstract presents the main result, indicating a rare use of existing expenditure controls by MDAs in the state and their limited influence on spending. However, a more specific indication of the magnitude or significance of these findings would be helpful.

Ensure consistency in terminology. For example, the abstract uses both "MDAs" and "Ministries, Departments, and Agencies." Consistency in terminology improves clarity.

The introduction references relevant studies and literature to support the discussion. However, it could benefit from a more detailed discussion of previous research on subnational expenditure controls, especially in Katsina State.

While there's a mention of Scott (2016)'s perspective on expenditure control, a more explicit integration of the theoretical framework guiding the study could enhance the introduction.

The study adopts a mixed research design, incorporating both qualitative and quantitative approaches. The rationale for using mixed methods is well-established, citing the enhanced understanding achieved by combining quantitative and qualitative data. The reference to seminal works by Campbell and Fiske, as well as Creswell and Clark, adds credibility to the choice of methodology. The population and sample are clearly defined, employing stratified sampling techniques. However, the justification for the specific sample size (67.9 or approximately 68 internal auditors) could be more detailed.

The findings, conclusions, and recommendations are well-supported by the data collected and analyzed. However, some sections could benefit from additional details, such as a more comprehensive justification for the sample size and a more explicit explanation for choosing PLS-SEM. Additionally, providing more context on the limitations of the study would contribute to a more nuanced understanding of the research.

