

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 topic addressed is current, and the results of the study may be of interest to both researchers and practitioners.

From the point of view of empirical research, the study has the potential to contribute to the advancement of knowledge.

Overall, this article is clearly written, but some revisions are needed regarding the organization of the content and reporting of the results.

To improve their work, authors should consider the following:

Analyses are limited to a single territorial administrative unit in Nigeria, which is a weak point in the study, but the methodology can be replicated for analyses at the level of extended samples.

In the abstract, it is presented that the population of the study comprises three strata, but it is only in the next sentence that the third strata is specified.

The introduction should include an assessment of more recent studies (to capture the current state of knowledge). In this section, references older than 10 years predominate.

Sections 2, 3, 4, and 5 must have a title.

The first task of the control is to check whether the expenditure complies with economic, legal, and other conditions, not with the application of sanctions (as specified in the first paragraph of section 2.2).

The methodology does not specify: a) whether the questionnaire was pre-tested; b) the number of items included in the questionnaire and how these items are structured. It is only from Table 4.4 and the explanations related to this table that it is inferred that there were 7 items.

In the results section, the following should be considered: a closer treatment of statistical hypotheses and their correspondence with the proposed hypotheses for testing; the risks associated with strongly correlated data; the risks associated with the collinearity of variables.

In the final section, the limits of research and future research directions should be clearly defined.

