

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 analyzed problem is current and on a global scale. Based on this statement, I consider the resulting goal of the contribution to be appropriately formulated. The findings are relevant to determine whether the means of control in relation to public spending are appropriately formulated.

The methods of data collection and their statistical analysis are appropriately chosen, too.

The hypotheses defined by the authors are suitably supported by the existing results of already conducted studies in the given area. At the same time, the literature review I consider sufficient and relevant.

My comments:

1. Think about restyling the text where it is relevant - there are several authors of the article, but the article uses e.g. singular possessive adjective. Either put the above in the plural or drop the possessive adjective altogether.
2. p. 21 - the last sentence above the Fig. 1 seems to be unwritten - as suggested by (whom??? or???).
3. Hypothesis formulation - the null hypothesis is defined in the negative form. However, when evaluating them (for all three hypotheses) the authors state that e.g. the results indicate that there is a positive influence of budget controls on government expenditure ..., the null H1 is supported... But in my opinion - since the null hypothesis is in the negative form, the null hypothesis was not confirmed (authors confirmed influence of controls on expenditure).
4. Data collection - in the methodology of data collection, when and in what time span the data were collected or when the survey was carried out.