

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.

This paper was written clearly, and the method taken by the researchers to answer the research objectives was appropriate. In the literature review, 3 hypothesis developments were supported by strong arguments.

If possible, the interview findings can be enriched by identifying specific themes under each factor (factors against budgetary controls, factors against accounting controls, factors against audit controls)