

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

Debbie Christine¹

¹ Universitas Widyatama

Potential competing interests: No potential competing interests to declare.

1. It is better to use references that have been updated for at least the last 5 years.
2. Evaluation of expenditure control measurements can be explained using tables so that the concepts are easier to understand. Also, explain the phenomenon of the role of internal auditors in ministries, departments, and agencies.
3. For H1-H3, it is better not to use "significant impact" because the term "significant" occurs when data processing has been carried out in the next chapter.
4. Conclusion: Make it with sequential numbers, not just in the narrative.

Recommendations: Explain according to existing factors and further clarify with concrete steps to be implemented so that the solution can be implemented.