

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.

Overall, the article successfully fulfills its objectives, offering valuable contributions to both academic discourse and business practice.

The study could delve deeper into suggesting practical policy changes to strengthen spending oversight within MDAs.

It might be beneficial to widen the research scope to consider outside influences, which could bolster the applicability of the study's conclusions.

Adding more recent references could keep the content up-to-date and relevant.

The language used is clear and precise, ensuring easy comprehension. Despite minor flaws, they do not detract from the overall quality and coherence of the content.

In summary, this research sheds light on the obstacles MDAs encounter in effectively managing spending, emphasizing the need for a more resilient control framework.

The combination of quantitative and qualitative methods adds credibility to the findings, enriching discussions around public finance management and governance.