

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 research sheds light on the difficulties that MDAs encounter in effectively enforcing expenditure controls. It underscores the need for a more resilient and flexible framework. The combination of quantitative and qualitative methods strengthens the validity of the findings, enriching the academic discussion on public financial management and governance.