

# 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 results section needs to be explored further.

In this article, there is no "discussion" yet, only limited to disclosing the results of statistical calculations. In the discussion section, the author must explain how the theories that have been built answer the research problem. Apart from that, the author can enrich the "discussion" section with theoretical debates and facts obtained from interviews.