

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.

1. At the end of the abstract, there should be a concluding sentence or practical implication of the study. Please add.
2. On page 6, kindly remove the initial of the author "Abubakar."
3. Kindly provide the details of how the sample size was arrived at. There is a standard calculation procedure for sample size. Kindly adhere to this.
4. The combination of both random and purposive sampling was employed in this study. Kindly provide explanations/justifications as well as citations for these methods.
5. Provide a citation for the motivation/justification for the use of PLS-SEM in section 3.4.
6. Cite and number all Figures (see Figures 1 and 2) and Tables serially. Check section 4.5.1, the citation for table 2 there should be for Table 4. The same goes for Table 5 and others. The Table referred to as Table 4.3 on page 22 should be for Table 6.
7. Cite and number all equations appropriately (see page 16).
8. Kindly discuss the results obtained in more detail with inputs from the literature review to support or refute the findings.
9. After the recommendations, kindly give the limitations of the study and provide directions for future studies.

Kind regards