

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 study presents an evaluation of the effectiveness of expenditure controls on the spending of the state MDAs in the year 2022. However, the introduction section, which is already a long section, doesn't include a summary of this study nor a list of the contributions. Sections 2 and 3 need titles. The research methodology, which uses mixed qualitative and quantitative approaches, technically sounds. The sample size of 70 out of the population size of 97 is good. Results are thoroughly discussed. Recommendations are relevant; however, it is recommended to include future directions, as well as limitations of the study. Further, it is also preferred to include an annex of the qualitative questionnaire distributed to the sample. References are relevant and up to date.