

Do Ethical Attributes Matter More than Independence? The Moderating Role of Auditor Integrity in Government Audit Quality

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ARTICLE INFO	ABSTRACT
Article History:	This study aims to examine the influence of independence, spiritual intelligence, and ethical sensitivity on government audit quality, while further investigating the role of auditor integrity as a moderating variable. Employing a causal quantitative approach, primary data were gathered through a questionnaire survey administered to internal auditors at the Provincial Inspectorate of South Sulawesi. Hypothesis testing was conducted using multiple linear regression and Moderated Regression Analysis (MRA). The findings reveal that spiritual intelligence and ethical sensitivity exert a positive and significant impact on audit quality, whereas auditor independence does not exhibit a significant effect. Furthermore, auditor integrity is empirically proven to moderate the relationships between spiritual intelligence and audit quality, as well as between ethical sensitivity and audit quality; however, it fails to moderate the relationship between auditor independence and audit quality. These findings indicate that public sector audit quality is more profoundly determined by the auditor's value and ethical dimensions rather than mere structural independence. Theoretically, this research enriches the literature on public sector auditing grounded in stewardship and professional ethics; practically, the results emphasize the necessity of strengthening the integrity and ethical capacity of government internal auditors.
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INTRODUCTION

The increasing incidence of misconduct and corruption cases in the public sector represents a global phenomenon that continues to challenge the effectiveness of government oversight systems. Reports from international and national institutions indicate that weak internal control mechanisms and low internal audit quality are key factors contributing to poor accountability in public financial management (INTOSAI, 2019; OECD, 2020). In developing countries, including Indonesia, this issue becomes more complex because public sector audits are confronted not only with limited resources but also with institutional pressures, conflicts of interest, and local political dynamics that may undermine the objectivity of government internal auditors (Hay & Cordery, 2018). These conditions position government audit quality as a strategic issue in public sector governance reform.

In Indonesia, the Government Internal Supervisory Apparatus (Aparat Pengawasan Intern Pemerintah APIP), particularly Regional Inspectorates, plays a central role in ensuring accountability, transparency, and compliance in regional financial management. Normatively, APIP is expected to perform assurance and consulting functions independently while providing added value to public organizations (BPKP, 2020). However, empirical evidence suggests that the effectiveness of this role

has not yet been fully optimized. Several regional corruption cases that have been exposed instead indicate failures of internal oversight functions to detect and prevent irregularities at an early stage, raising serious concerns regarding the quality of audits produced by government internal auditors (Wiratama & Budiarta, 2015; Laksita & Sukirno, 2019).

The public sector auditing literature emphasizes that audit quality is not solely determined by procedural compliance with auditing standards but is also strongly influenced by auditors' personal characteristics. Auditor independence, for instance, is consistently regarded as a fundamental prerequisite for producing objective and reliable audit judgments (DeAngelo, 1981; Sari & Ramantha, 2015). However, in the context of government internal auditing, independence faces distinctive institutional challenges. Government internal auditors operate within hierarchical organizational structures and maintain direct administrative relationships with the audited entities, rendering independence often formal and administrative in nature. A number of studies indicate that such conditions result in the effect of auditor independence on audit quality being empirically inconsistent, particularly in the public sector (Goodwin & Yeo, 2001; Christopher, Sarens, & Leung, 2009; Laksita & Sukirno, 2019). Empirical findings in Indonesia also reveal mixed results, where some studies report a positive effect of independence on audit quality, while others find no significant relationship (Julita et al., 2017; Arindea, 2019).

Beyond independence, contemporary research increasingly highlights the importance of auditors' ethical and value-based dimensions in explaining variations in audit quality. Spiritual intelligence, as a component of non-cognitive skills, is viewed as shaping auditors' awareness of meaning, moral values, and social responsibility in performing their professional duties (Zohar & Marshall, 2007; Dewi & Wirakusuma, 2018). Auditors with higher levels of spiritual intelligence tend to possess stronger value orientations, making them more resistant to pressures that may compromise audit quality. Several empirical studies in Indonesia's public sector indicate that spiritual intelligence is positively associated with ethical behavior and audit quality, although contradictory findings have also been reported (Kusuma, 2018; Ridho & Rini, 2014).

Another dimension receiving increasing attention in the auditing literature is ethical sensitivity, defined as an individual's ability to recognize moral aspects within a situation and to consider them in professional decision-making. Ethical sensitivity is regarded as the initial stage of the ethical decision-making process and serves as a foundation for integrity-driven audit behavior (Rest, 1986; Merawati & Ariska, 2018). In public sector audit practice, auditors frequently encounter complex ethical dilemmas, particularly when facing political interests, managerial pressure, or organizational cultures that are permissive of irregularities. Prior studies suggest that auditors with higher levels of ethical sensitivity are better able to identify ethical dilemmas at an early stage and to produce professional judgments that are more oriented toward the public interest (Craft, 2013; Primasari & Fidiana, 2020; Adzra, 2021). Nevertheless, empirical evidence within the APIP environment remains relatively limited and inconsistent (Primasari & Fidiana, 2020; Adzra, 2021).

Although numerous studies have examined the effects of independence, spiritual intelligence, and ethical sensitivity on government audit quality, most have treated these relationships as direct and separate. The literature remains relatively sparse in investigating how auditors' personal characteristics interact in influencing audit quality, particularly through the role of auditor integrity as a mechanism that may strengthen or weaken these relationships. Auditor integrity reflects moral qualities such as honesty, courage, consistency of values, and commitment to the public interest, which theoretically have the potential to reinforce the effects of independence and ethical sensitivity on audit quality (IAASB, 2014; Rossita & Sukartha, 2017). However, empirical evidence on the moderating role of auditor integrity in the context of local government auditing remains very limited and shows mixed results (Himawati et al., 2017).

From the perspective of stewardship theory, government internal auditors are viewed as stewards entrusted to act in the public interest rather than solely in pursuit of personal or narrow organizational interests (Davis, Schoorman, & Donaldson, 1997). Within this framework, auditor integrity becomes a key element ensuring that independence, spiritual intelligence, and ethical sensitivity are genuinely internalized in high-quality audit behavior. Accordingly, examining the moderating role of integrity is not only empirically relevant but also contributes theoretically by enriching the understanding of behavioral mechanisms in public sector auditing.

Based on empirical phenomena, inconsistencies in prior research findings, and limitations in the existing literature that has yet to adequately integrate ethical and integrity dimensions, this study aims to analyze the effects of independence, spiritual intelligence, and ethical sensitivity on government audit quality, with auditor integrity serving as a moderating variable. Specifically, this study seeks to provide empirical evidence within the context of the Inspectorate of South Sulawesi Province, while also extending the public sector auditing literature by emphasizing the importance of auditors' personal character and value-based factors in enhancing audit quality and accountability in regional financial management.

METHOD

Research Design and Approach

This study adopts a quantitative research design with a causal approach to examine cause-effect relationships between auditors' characteristics and government audit quality. The causal approach is employed because the primary objective of the study is to test the effects of independence, spiritual intelligence, and ethical sensitivity on audit quality, as well as the moderating role of auditor integrity in these relationships. The study is cross-sectional in nature, with data collected at a single point in time. This approach is commonly used in audit behavior research, as it allows researchers to capture auditors' perceptions and attitudes toward the professional conditions they face at the time of the study.

Research Context and Unit of Analysis

The research is conducted at the Inspectorate of South Sulawesi Province, which forms part of the Government Internal Supervisory Apparatus (Aparat Pengawasan Intern Pemerintah—APIP) and holds the primary mandate for overseeing regional financial management. This context is relevant because Regional Inspectorates operate within complex organizational environments in which internal auditors must maintain independence and integrity amid hierarchical structures and institutional pressures. The unit of analysis in this study is government internal auditors, as they are the key decision-makers in the audit process and directly determine the quality of the audits produced.

Population and Sampling Technique

The population of this study comprises all internal auditors employed at the Inspectorate of South Sulawesi Province. The research sample is determined using purposive sampling, with criteria that auditors must have a minimum of one year of work experience and at least an undergraduate degree, in order to ensure adequate understanding of audit processes and relevant professional dilemmas. Based on these criteria, a total of 38 auditors meet the requirements and are included as the units of analysis.

Type and Source of Data

This study utilizes primary data obtained through a questionnaire survey. Primary data are selected because the main research variables—*independence*, *spiritual intelligence*, *ethical sensitivity*, *auditor integrity*, and *audit quality*—are latent constructs that are most appropriately measured through auditors' professional perceptions. The use of questionnaires also enables systematic and standardized data collection from all respondents.

Measurement of Variables

Government audit quality, as the dependent variable, is measured using indicators reflecting compliance with auditing standards, accuracy of audit findings, adequacy of audit evidence, and the level of supervisory attention and control over audit results. These indicators represent the input-process-output dimensions of audit quality as recommended in the IAASB framework.

Auditor independence is measured based on the auditor's ability to maintain objectivity in audit planning, execution, and reporting. Spiritual intelligence is assessed through indicators of self-awareness, value flexibility, and the ability to interpret work as a moral responsibility. Ethical sensitivity is measured based on the auditor's ability to recognize ethical dilemmas and to consider moral implications in professional decision-making. Auditor integrity, as the moderating variable, is measured through indicators of honesty, moral courage, wisdom, and professional responsibility.

All variables are measured using a five-point Likert scale, which is commonly applied in audit behavior research because it adequately captures variations in respondents' perceptions.

Data Analysis Techniques

Data analysis is conducted using multiple linear regression to examine the direct effects of *independence*, *spiritual intelligence*, and *ethical sensitivity* on audit quality. Furthermore, to test the moderating role of *auditor integrity*, this study employs moderated regression analysis (MRA) using an interaction approach. This method is chosen because it allows for testing whether *auditor integrity* strengthens or weakens the relationships between the independent variables and audit quality.

Prior to hypothesis testing, data quality assessments are performed, including validity and reliability tests, as well as classical assumption tests, to ensure that the regression model satisfies the required statistical assumptions. All analyses are conducted using significance levels commonly applied in social science and accounting research.

RESULTS AND DISCUSSION

Research Findings

Descriptive Statistics of Respondents and Research Variables

Descriptive statistical analysis is conducted to provide an overview of respondent characteristics and the distribution of responses across the research variables. This information is essential to ensure that the data reflect sufficient variation in government internal auditors' perceptions of *independence*, *spiritual intelligence*, *ethical sensitivity*, *auditor integrity*, and *government audit quality*.

Table 1 presents the descriptive statistics of the research variables, including minimum and maximum values, means, and standard deviations. Overall, the mean values of all variables are above the midpoint of the measurement scale, indicating relatively positive respondent perceptions of auditors' professional characteristics and the quality of audits produced. The standard deviation

values indicate variability in perceptions among respondents, which is adequate for inferential analysis.

Table 1. Descriptive Statistics of Research Variables

Variable	N	Min	Max	Mean	Std. Deviation
Auditor Independence	38	24.00	30.00	26.0789	1.87993
Spiritual Intelligence	38	28.00	35.00	30.4737	2.11477
Ethical Sensitivity	38	24.00	30.00	26.3158	1.86149
Government Audit Quality	38	28.00	35.00	30.3684	2.11073
Auditor Integrity	38	24.00	30.00	26.7105	2.24099

Source: Processed data (2026)

Data Quality Testing

Prior to hypothesis testing, data quality tests are conducted to ensure that the research instruments meet validity and reliability criteria. Validity testing aims to confirm that each indicator appropriately measures the intended construct, while reliability testing assesses the internal consistency of the instrument. The results of the validity and reliability tests are presented in Tables 2 and 3.

Table 2. Validity Test Results (Corrected Item-Total Correlation)

Variable	Item Code	Item-Total Correlation	Sig.	Remark
Auditor Independence	X1.1	0.657	0.000	Valid
	X1.2	0.716	0.000	Valid
	X1.3	0.670	0.000	Valid
	X1.4	0.653	0.000	Valid
	X1.5	0.657	0.000	Valid
	X1.6	0.610	0.000	Valid
Spiritual Intelligence	X2.1	0.820	0.000	Valid
	X2.2	0.495	0.002	Valid
	X2.3	0.660	0.000	Valid
	X2.4	0.429	0.007	Valid
	X2.5	0.741	0.000	Valid
	X2.6	0.565	0.000	Valid
	X2.7	0.717	0.000	Valid
Ethical Sensitivity	X3.1	0.659	0.000	Valid
	X3.2	0.521	0.001	Valid
	X3.3	0.730	0.000	Valid
	X3.4	0.561	0.000	Valid
	X3.5	0.711	0.000	Valid
	X3.6	0.623	0.000	Valid
Government Audit Quality	Y1	0.572	0.000	Valid
	Y2	0.546	0.000	Valid
	Y3	0.751	0.000	Valid
	Y4	0.621	0.000	Valid

Variable	Item Code	Item-Total Correlation	Sig.	Remark
Auditor Integrity	Y5	0.581	0.000	Valid
	Y6	0.581	0.000	Valid
	Y7	0.805	0.000	Valid
	M1	0.696	0.000	Valid
	M2	0.672	0.000	Valid
	M3	0.872	0.000	Valid
	M4	0.766	0.000	Valid
	M5	0.859	0.000	Valid
	M6	0.649	0.000	Valid

Source: Processed data (2026)

Table 3. Reliability Test Results (Cronbach's Alpha)

Variable	Number of Items	Cronbach's Alpha	Remark
Auditor Independence	6	0.740	Reliable
Spiritual Intelligence	7	0.747	Reliable
Ethical Sensitivity	6	0.703	Reliable
Government Audit Quality	7	0.752	Reliable
Auditor Integrity	6	0.845	Reliable

Source: Processed data (2026)

The validity test results indicate that all research indicators have significant item-total correlation coefficients exceeding the recommended threshold (item-total correlation > 0.30 and significant at $\alpha = 5\%$), confirming that all measurement items are valid. Furthermore, the reliability test results show that Cronbach's Alpha values for all variables exceed 0.70, indicating good internal consistency and suitability for further analysis.

Classical Assumption Testing

Classical assumption tests are conducted to ensure that the regression model satisfies the required statistical assumptions. The normality test results indicate that the residuals approximate a normal distribution. The multicollinearity test shows no high correlations among the independent variables, indicating that the model is free from multicollinearity problems. In addition, the heteroskedasticity test indicates homoscedastic residual variance, confirming that the regression model is appropriate for hypothesis testing. A summary of the classical assumption test results is presented in Table 4, demonstrating that all model adequacy criteria are met.

Table 4. Summary of Classical Assumption Test Results

Test Type	Method	Criteria	Statistical Result	Decision
Normality	Kolmogorov-Smirnov	Sig. > 0.05	Asymp. Sig. = 0.573	Normally distributed
Multicollinearity	Tolerance / VIF	Tolerance > 0.10 and VIF < 10	Tolerance: 0.198-0.472; VIF: 2.120-5.057	No multicollinearity
Heteroskedasticity	Glejser Test	Sig. > 0.05	Sig. = 0.195-0.708	No heteroskedasticity

Source: Processed data (2026)

Hypothesis Testing: Direct Effects

Hypotheses H1 to H3 are tested using multiple linear regression analysis to assess the direct effects of auditor independence, spiritual intelligence, and ethical sensitivity on government audit quality. The regression results are presented in Table 5.

Table 5. Multiple Linear Regression Results: Direct Effects on Audit Quality

Independent Variable	B Coefficient	Std. Error	Beta	t-statistic	Sig.
Constant	2.920	3.058	–	0.955	0.346
Auditor Independence	0.165	0.151	0.147	1.093	0.282
Spiritual Intelligence	0.397	0.182	0.398	2.179	0.036 **
Ethical Sensitivity	0.420	0.183	0.371	2.297	0.028 **

Source: Processed data (2026)

Table 6. Coefficient of Determination (R^2)

R	R ²	Adjusted R ²	F-statistic	Sig. F
0.843	0.711	0.686	27.883	0.000

Source: Processed data (2026)

The multiple linear regression results indicate that auditor independence, spiritual intelligence, and ethical sensitivity jointly have a significant effect on government audit quality. Partially, spiritual intelligence and ethical sensitivity exhibit positive and significant effects on audit quality, whereas auditor independence does not show a significant effect. The coefficient of determination further indicates that the model explains a substantial proportion of the variance in audit quality, amounting to 0.711 or 71.1%.

Moderation Analysis of Auditor Integrity

To test hypotheses H4 to H6, moderated regression analysis is employed by incorporating interaction terms between auditor integrity and each independent variable. The moderation test results are presented in Table 7.

Table 7. Moderated Regression Results of Auditor Integrity on Audit Quality

Variable	B Coefficient	Std. Error	Beta	t-statistic	Sig.
Constant	235.573	56.713	–	4.154	0.000 ***
Auditor Independence (X1)	1.836	1.574	1.635	1.166	0.253
Spiritual Intelligence (X2)	-5.264	2.412	-5.274	-2.183	0.037 **
Ethical Sensitivity (X3)	-3.516	1.820	-3.101	-1.932	0.063
Auditor Integrity (M)	-8.234	1.984	-8.742	-4.149	0.000 ***
X1 × M	-0.059	0.058	-2.739	-1.023	0.315
X2 × M	0.197	0.088	11.263	2.232	0.033 **
X3 × M	0.142	0.068	6.836	2.093	0.045 **

Source: Processed data (2026)

The moderated regression analysis indicates that auditor integrity moderates the relationship between spiritual intelligence and audit quality, as well as the relationship between ethical sensitivity and audit quality. In contrast, auditor integrity does not moderate the relationship between auditor independence and audit quality. These findings suggest that the role of auditor

integrity is more salient in strengthening auditors' ethical and value-based dimensions than in reinforcing structural independence alone.

Discussion

Auditor Independence and Audit Quality

The findings indicate that auditor independence does not have a significant effect on government audit quality. This result suggests that, within the context of local government internal auditing, auditor independence is not necessarily substantively realized in audit practice, even though it is normatively regulated through various oversight regulations and standards. This condition reinforces the argument that structural or formal independence does not always constitute a primary determinant of audit quality in hierarchical public sector environments characterized by strong institutional pressures.

Conceptually, this finding is consistent with recent studies highlighting the limited effectiveness of internal auditor independence in the public sector. Government internal auditors generally operate within the same organizational structure as the audited entities and maintain strong administrative relationships with organizational leadership, rendering the scope of independence largely symbolic (Christopher et al., 2015; Laksita & Sukirno, 2019; Eulerich et al., 2023). Under such conditions, auditor independence tends to function more as formal compliance with standards rather than as a mechanism that directly enhances audit quality.

From a stewardship theory perspective, the non-significant effect of independence can be explained by the role of auditors' values and moral commitment. When internal auditors are viewed as stewards entrusted with public responsibility, audit quality is more strongly determined by value orientation, integrity, and ethical awareness than by structural control mechanisms alone (Davis et al., 1997; van Puyvelde et al., 2018). Accordingly, formal independence without the support of strong ethical character does not automatically result in high-quality audits.

Thus, this finding does not negate the importance of auditor independence, but rather emphasizes that independence represents a necessary condition, not a sufficient condition, for achieving high government audit quality. This result enriches the public sector auditing literature by demonstrating that strengthening audit quality requires a more holistic approach that extends beyond structural arrangements of independence to include the development of integrity and ethical capacity among government internal auditors.

Spiritual Intelligence as a Foundation of Auditors' Ethical Resilience

The positive effect of spiritual intelligence on audit quality can be understood through its role in shaping auditors' value orientation and moral resilience. Organizational behavior literature suggests that individuals with high levels of spiritual intelligence tend to possess a strong sense of purpose and intrinsic commitment to ethical values, which influence the quality of professional decision-making (Zohar & Marshall, 2007; Fry, 2003).

In public sector audit practice, spiritual intelligence functions as an internal mechanism that assists auditors in managing value conflicts and external pressures. Auditors who perceive their work as a moral responsibility are more likely to consistently uphold auditing standards and resist practices that may compromise audit quality. This finding aligns with prior studies demonstrating that spiritual intelligence contributes to ethical behavior and professional performance quality, particularly in organizational contexts characterized by substantial non-technical pressures (Dewi & Wirakusuma, 2018; Kusuma, 2018).

Nevertheless, the results also indicate that spiritual intelligence does not operate independently. Its effectiveness is highly contingent upon auditors' overall moral character, particularly integrity, which determines whether value awareness is genuinely translated into professional action.

Ethical Sensitivity and the Audit Decision-Making Process

The positive relationship between ethical sensitivity and audit quality reinforces the ethical decision-making model proposed by Rest (1986), which positions ethical sensitivity as the initial stage in moral behavior. Auditors who are able to recognize the ethical dimensions of a situation at an early stage are more likely to consider the moral implications of audit decisions.

In government auditing, ethical dilemmas frequently arise in the form of pressures to delay, obscure, or even disregard certain audit findings. Ethical sensitivity enables auditors to identify such situations as ethical issues rather than merely technical or administrative matters. This finding is consistent with prior studies showing that auditors with higher levels of ethical sensitivity tend to produce higher-quality audit judgments that are aligned with the public interest (Shaub et al., 1993; Merawati & Ariska, 2018). However, as emphasized in the professional ethics literature, ethical awareness alone does not guarantee ethical action. Ethical sensitivity must be supported by integrity and moral courage to be translated into high-quality audit decisions (Treviño et al., 2006).

The Moderating Role of Auditor Integrity

The findings demonstrate that auditor integrity serves as a selective moderating variable in the relationship between auditors' personal characteristics and government audit quality. Specifically, auditor integrity strengthens the effects of spiritual intelligence and ethical sensitivity on audit quality, but does not moderate the relationship between auditor independence and audit quality. This result indicates that auditor integrity functions more effectively as an internal mechanism that actualizes auditors' values and ethical awareness than as a reinforcement of structural independence mechanisms.

The inability of auditor integrity to moderate the relationship between independence and audit quality suggests that auditor independence in the context of government internal auditing is structurally constrained. Even when auditors possess high integrity, opportunities to exercise independence are often limited by organizational structures, hierarchical relationships, and administrative proximity to audited entities. This finding is consistent with the public sector auditing literature, which emphasizes that internal auditor independence is largely determined by institutional design rather than personal characteristics, such that individual integrity cannot always compensate for structural constraints (Christopher et al., 2015; Eulerich et al., 2023; Laksita & Sukirno, 2019).

Conversely, auditor integrity is shown to strengthen the effect of spiritual intelligence on audit quality. Auditors with high spiritual intelligence possess strong value orientations and meaningful perceptions of their work, yet these values are consistently actualized in audit practice only when supported by professional integrity. Integrity enables auditors to translate spiritual awareness—such as moral responsibility and public interest orientation—into objective and accountable audit actions. This finding supports the view that integrity functions as a binding mechanism between internal values and professional behavior, particularly in organizational contexts characterized by high pressure (Fry & Slocum, 2008; Dewi & Wirakusuma, 2018; Kusuma & Wirakusuma, 2020).

Similarly, the moderating role of auditor integrity in the relationship between ethical sensitivity and audit quality indicates that ethical awareness requires a strong character foundation to be realized in high-quality audit decisions. Ethical sensitivity enables auditors to recognize ethical dilemmas, but without integrity, such awareness may fail to translate into consistent professional action. Auditor integrity provides the moral courage and commitment to professional principles that allow auditors to act in accordance with their ethical judgments, even when confronted with institutional pressures. This finding is consistent with prior research demonstrating that integrity and moral courage are critical factors linking ethical sensitivity to high-quality audit behavior (Primasari & Fidiana, 2020; Craft, 2013).

From a stewardship theory perspective, this pattern of selective moderation underscores that government internal auditors are more strongly influenced by value- and character-based mechanisms than by structural control mechanisms alone. Integrity serves as a vehicle for value internalization that enables auditors to fulfill their role as stewards of the public interest, particularly when formal independence is not fully effective. Accordingly, government audit quality is more likely to be enhanced through strengthening auditor integrity, spiritual intelligence, and ethical sensitivity than solely through structural arrangements of independence.

CONCLUSION

The results indicate that spiritual intelligence and ethical sensitivity have a positive effect on audit quality, whereas auditor independence does not have a significant influence. In addition, auditor integrity is shown to strengthen the effects of spiritual intelligence and ethical sensitivity on audit quality, but it does not enhance the relationship between auditor independence and audit quality. These findings suggest that auditor independence is normatively important, yet not necessarily effective in directly improving audit quality within the context of government internal auditing.

This study has several limitations. First, the cross-sectional research design limits the ability to explain long-term causal relationships. Second, the data are based on respondents' perceptions, which means that potential subjective bias cannot be entirely eliminated. Third, the research scope is confined to a single regional inspectorate, thereby limiting the generalizability of the findings. Accordingly, future research is encouraged to employ longitudinal designs, expand the research setting, and combine quantitative and qualitative methods to obtain a more comprehensive understanding of public sector auditors' behavior.

From a practical perspective, the findings imply that efforts to enhance government audit quality should not rely solely on strengthening regulations and organizational structures. Government internal oversight institutions need to place greater emphasis on developing auditors' integrity, ethical sensitivity, and professional values. Through guidance and training programs that focus on ethical and character-based dimensions, internal auditors are expected to perform their oversight functions more effectively and responsibly, thereby contributing to the sustainable improvement of government audit quality.

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