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From watchdog to catalyst: How emotional intelligence, organizational culture, and training drive auditor performance in Indonesia's inspectorate general

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ABSTRACT

This study tests a governance-grounded model in which emotional intelligence (EI), organizational culture (OC), and education–training (Diklat) jointly predict auditor job performance within the Inspectorate General of the Indonesian Ministry of Religious Affairs. Using a cross-sectional explanatory survey of 92 government auditors, we measured EI (self-awareness, self-regulation, motivation, empathy, social skills), OC (integrity, discipline, learning orientation, team/people focus), Diklat (relevance, delivery, instructor quality, facilities), and performance (ability, initiative, timeliness, quality, communication) on five-point Likert scales, with supervisor input to reduce common-method bias. All instruments demonstrated strong reliability (α = .909–.965) and satisfactory validity. Bivariate regressions showed large positive effects on performance for EI (R^2 = .693), OC (R^2 = .654), and Diklat (R^2 = .756). In a joint OLS model, all predictors remained significant with standardized coefficients: Diklat (β = .497, $p < .001$), EI (β = .346, $p < .001$), and OC (β = .155, p = .044), indicating training has the largest unique contribution once shared variance is partialled out. Practically, results argue for practice-embedded, EI-aware training; culture-by-design that emphasizes discipline and values-based decisions; and systematic follow-up on audit recommendations. The findings reinforce the shift of internal audit from watchdog to consultant and catalyst, linking human-system levers to auditable improvements in public-sector governance. Limitations include cross-sectional design and potential construct overlap; future research should adopt lagged measures and objective performance indicators.

Keywords: auditor performance, emotional intelligence, organizational culture, training and development, public sector auditing, good governance

1. INTRODUCTION

Organizations are consciously coordinated social units with identifiable boundaries that work continuously toward shared objectives (Robbins, 2006). In practice, however, organizational life is messy: individual differences in values, motives, and habits collide with institutional systems, technologies, and strategies, forming distinctive patterns of behavior and work ethics that define an organization's condition. The implication for public institutions is blunt: unless the human side of the organization is aligned—people's capabilities, values, and interactions—formal structures will not deliver intended results. Leadership quality, the depth of human capital, and the strength of organizational culture therefore become the real levers of sustained performance.

Human resources are the primary asset because they execute policy and operations. Capital, methods, and machinery are sterile without competent people to orchestrate them. Where employees can synchronize resources and channel effort toward the mission, organizations meet their targets; where they cannot, systems underperform. For Indonesia's Inspectorate General (Itjen) of the Ministry of Religious Affairs, the reform and globalization era has amplified these stakes. Internal oversight has repeatedly surfaced root problems not of rules or templates, but of behavior: auditors who do not fully grasp their roles, display weak responsibility to organizational goals, or fail to embody core moral and cultural values. The visible symptoms—discipline gaps, low work ethic, diminished productivity, and weak service quality—are performance problems in essence, not merely compliance issues.

Public demands for accountability and good governance are correspondingly higher. In Indonesia, governance failures have long been implicated in economic crises and trust deficits. Sound governance in the public sector is not abstract: in practice it hinges on transparency, credible information flows to citizens, and robust controls that prevent misallocation, corruption, and fiscal indiscipline while creating the legal-political spine for productive economic activity (World Bank framing; see also contemporary public-sector auditing reviews that position government auditing as a cornerstone of good governance). Modern guidance consistently frames internal and external auditing as critical to assurance over stewardship of public resources and to the legitimacy of government performance claims.

Three interlocking pillars typically support good public governance: (1) oversight by bodies external to the executive; (2) managerial control systems that ensure plans and policies are implemented as intended; and (3) independent audits that assess whether results conform to standards. In Indonesia, ministerial regulations require government internal auditors (APIP) to follow the State Audit Standards (SPKN). In plainer terms, audit organizations must ensure their examinations are conducted by professionals who collectively possess the requisite knowledge, skills, and experience—backed by disciplined recruitment, continuous development, and rigorous evaluation. That standard is operational only when internal audit functions maintain competence at scale, keep methods current, and understand the programs and processes they audit.

What kind of competence profile is really needed? The short answer is: more than technical IQ. Contemporary evidence shows that emotional intelligence (EI)—the capacity to perceive, understand, regulate, and use emotions—adds nontrivial predictive power for job performance beyond cognitive ability and personality. Meta-analyses find EI is positively associated with performance across roles and measurement approaches, with trait-EI often the stronger predictor (O'Boyle et al., 2011; Joseph & Newman, 2010; Grobelny, 2021). In oversight roles that are politically sensitive, interpersonal, and boundary-spanning—like government auditing—this matters. Auditors must secure cooperation from auditees, exercise judgment under pressure, broker evidence, and communicate findings credibly; these are EI-intensive activities as much as they are technical ones.

The classic managerial claim that IQ explains only a sliver of career success was provocative in the 1990s and 2000s; the more mature 2010s literature refined that claim, showing EI's incremental validity over cognitive ability is real but contingent on how EI is measured and on job demands. Still, the direction of travel is clear: auditor effectiveness increasingly requires balanced cognitive, emotional, and ethical capacities. In practical terms, higher EI correlates with better interpersonal facilitation and task

performance, which translate into more credible audits and improved career outcomes (O'Boyle et al., 2011; Grobelny, 2021).

Beyond individual capability, organizational culture shapes how people actually behave. Culture provides the informal rules and shared values that align employees with collective goals. Meta-analytic evidence links specific cultural profiles to effectiveness outcomes (e.g., quality, innovation, and customer orientation), affirming that culture is not cosmetic—it predicts performance (Hartnell, Ou, & Kinicki, 2011; Hartnell et al., 2019). Leaders and culture are mutually reinforcing across an organization's life cycle, which is why culture change efforts that neglect leadership behaviors rarely stick. For audit institutions, cultures emphasizing integrity, learning, and stakeholder impact are more likely to yield rigorous planning, candid reporting, and disciplined follow-up on audit recommendations. Conversely, cultures that tacitly reward box-ticking, risk avoidance, or deference to hierarchy breed symbolic compliance rather than substantive assurance.

Training and development are the third leg of the stool. Systematic reviews and meta-analyses indicate that training is positively related to human resource outcomes (knowledge, skill, commitment) and to organizational performance, though links to financial outcomes are weaker and often mediated (Tharenou, Saks, & Moore, 2007). For internal audit, continuous upskilling in risk-based auditing, data analytics, public financial management, and sector-specific regulations is not optional. In Indonesia's public sector, recent studies underscore that internal audits can strengthen transparency, reduce corruption risks, and improve the quality of government financial statements—but effectiveness hinges on capability, independence, and modernized processes (Rahayu et al., 2020; Williyanto et al., 2025).

Viewed together, these strands yield a simple, testable thesis for the Inspectorate General: auditor job performance is a joint function of (a) emotional intelligence, (b) organizational culture, and (c) education and training. The Indonesian context adds urgency. Audit workloads are heavy relative to staffing, mandates have expanded from watchdog to consultant and catalyst roles, and auditees are numerous and heterogeneous. Global internal auditing research demonstrates that internal audit functions create value and support governance when they combine independence with advisory capability (Gramling et al., 2004), and Indonesian evidence highlights capability gaps and the need to build adaptive governance within APIP units (Indriani & Purwanto, 2024; contemporary APIP capability studies). A forward-looking strategy, therefore, is to invest in the *intersections*—EI-aware training, culture-by-design, and performance systems that reward both assurance quality and constructive engagement with audited entities.

Concretely, this study asks whether emotional intelligence, organizational culture, and Diklat individually and jointly predict auditors' performance at the Inspectorate General of the Ministry of Religious Affairs. It also probes how each lever might be strengthened in practice. The motivation is twofold. First, governance expectations have shifted: internal audit is expected not only to detect noncompliance but to enable performance improvement and risk-informed decision-making. Second, persistent public skepticism about audit independence and impact will not be dispelled by more forms or stricter templates; it will be dispelled by demonstrably better audit quality, clearer communication, timely follow-up, and visible performance gains in audited agencies—outcomes that depend on people, culture, and learning systems at least as much as on manuals.

Emotional intelligence as a performance lever. Among government auditors, EI supports relationship management with entity leaders and finance units, reduces friction in evidence collection, and improves the clarity and acceptance of findings. Meta-analytic evidence suggests material associations between EI and task/in-role performance (O'Boyle et al., 2011; Joseph & Newman, 2010; Grobelny, 2021). For an inspectorate that must persuade and catalyze change, EI is not a "nice to have"—it is operational capability.

Organizational culture as infrastructure. Culture determines whether auditors escalate issues, speak candidly about risks, and put citizens' interests first. Evidence links certain cultural patterns (e.g., clan/adhocracy elements, learning orientation) to higher effectiveness. For Itjen, this implies shaping norms that reward integrity, evidence-based dialogue, constructive challenge, and cross-unit learning.

Diklat as engine of capability. Training that is role-relevant, practice-embedded, and analytics-enabled produces stronger performance effects than generic courses. The broader literature supports sustained investment in training to move organizational outcomes (Tharenou et al., 2007), and Indonesian public-sector studies emphasize that internal audit effectiveness for good governance hinges on competence development, independence, and modern methods (Rahayu et al., 2020).

Finally, the evolving role of internal audit—from watchdog to consultant and catalyst—compels capability beyond minimum standards. Evidence from international and Indonesian contexts converges: internal auditing supports good governance when it is competent, independent, risk-focused, and outcome-oriented (Gramling et al., 2004; Williyanto et al., 2025). This study positions auditor performance not merely as an HR metric but as a governance outcome with citizen-facing consequences.

2. METHOD

2.1 Research Design and Setting

This study uses a cross-sectional, explanatory survey to test the effects of Emotional Intelligence (EI), Organizational Culture (OC), and Education & Training on Auditor Job Performance within the Inspectorate General of Indonesia's Ministry of Religious Affairs (Itjen Kemenag), Jakarta. The design follows a causal–associational logic appropriate for hypotheses derived from governance and internal-audit theory: auditor performance is expected to improve when individual capabilities (EI), enabling context (OC), and capability development are strong. Data were collected on-site at Itjen (Jl. Fatmawati, South Jakarta) between May and September 2012 using structured questionnaires and documentation checks.

2.2 Population, Sampling, and Sample Size

The population comprises 118 government auditors employed at Itjen at the time of study. Sampling used proportional simple random sampling to guarantee equal selection probability across sub-units. The computed sample size was n = 92, proportionally allocated to four fields: BMN 23, KEU 23, SDM 23, and TUSI 23. Numbered lists were drawn by lottery to produce the final sample frame. This probability design enhances external validity relative to convenience sampling and is consistent with survey best practice.

2.3 Variables and Operationalization

Four constructs were measured on five-point Likert scales (1 = strongly disagree … 5 = strongly agree). First, emotional intelligence (X1): self-awareness, self-regulation, motivation, empathy, and social skills (items reflect recognition/regulation of emotions, optimism/achievement drive, listening, cooperation, and effective communication). The dimensions map to widely cited EI models and meta-analytically validated links to job performance (Joseph & Newman, 2010; O'Boyle et al., 2011; Grobelny, 2021). Second, organizational culture (X2): innovation/risk-taking, proactivity, team orientation, people orientation (trust), value continuity, integrity, and orderly but dynamic structures; aligned with culture–effectiveness evidence in the competing-values tradition (Hartnell, Ou, & Kinicki, 2011; Hartnell et al., 2019). Third, education & training (X3): relevance of curriculum to job, fit with learner characteristics, instructor competence, scheduling/length, and facilities; consistent with training literature linking HRD to organizational outcomes (Tharenou, Saks, & Moore, 2007). Fourth, auditor performance (Y): ability (task knowledge, SOP compliance, planning/coordination), initiative/creativity, timeliness/prioritization/neatness, work quality (effectiveness of follow-up, governance-based results), and communication within teams. To reduce common-method bias, a checklist for Y was completed by immediate supervisors where feasible.

2.4 Data Collection

Primary data were gathered via self-administered questionnaires to auditors and supervisor checklists for performance; secondary data came from relevant Inspectorate documents. Instrument format followed standard scale construction principles (clear stems, single-idea items, balanced polarity).

2.5 Instrument Testing: Validity and Reliability

A language/content review by experts preceded field administration. Item validity was assessed on a 30-respondent try-out using item–total Pearson correlations; items with significant r against total scores were retained. Reliability was evaluated with Cronbach's alpha (internal consistency). Thresholds followed conventional criteria ($\alpha \geq .70$ acceptable).

2.6 Preliminary Analyses and Assumption Checks

Descriptive statistics (mean, median, mode, variance, SD) and frequency distributions (tables/histograms) summarized each construct. Classical assumptions for linear models were tested: (1) Normality: Lilliefors method; accept H0 if Lobs < Lcrit at $\alpha = .05$; (2) Homogeneity of variance: Fisher test for group variances; (30 Heteroskedasticity: scatter-plot inspection and variance-inflation diagnostics; absence of pattern around zero on residual plots indicates homoskedasticity; (4) Multicollinearity: inter-predictor correlations and VIF diagnostics (preferably VIF < 10; low inter-correlations < .90). All analyses were run in SPSS with OLS routines.

2.7 Hypothesis Testing and Model Estimation

Bivariate associations were first examined with Pearson product–moment correlations (two-tailed $\alpha = .05$), with t-tests for the significance of r. Next, the joint effects of X1–X3 on Y were estimated via multiple linear regression:

$$\hat{Y} = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Global model fit was assessed using the F-test; individual predictors used t-tests on unstandardized coefficients. Effect size and explanatory power were summarized with R^2 and Adjusted R^2 to account for model parsimony. Findings are interpreted in light of public-sector internal audit roles (watchdog–consultant–catalyst) and prior evidence on EI, culture, and training as performance levers in governance settings (Gramling et al., 2004).

3. RESULT AND DISCUSSION

3.1 Result

3.1.1 Respondent profile

The study analyzed 92 government auditors at the Inspectorate General of the Ministry of Religious Affairs. The age structure is weighted toward 30–39 years (35.87%), followed by 40–49 (25.0%), ≥50 (22.83%), and 25–29 (16.30%), indicating a largely mid-career cohort with sufficient tenure for role mastery and career progression. Gender distribution shows 53 men (57.61%) and 39 women (42.39%). Educational attainment is dominated by Bachelor's degrees (S1: 69.57%) with Master's (S2: 30.43%); work tenure concentrates at 5–10 years (52.17%), with >10 years (31.52%) and <5 years (16.30%), consistent with a workforce that has substantial organizational socialization and audit exposure. These demographics support the study's premise that performance outcomes can plausibly be linked to accumulated experience, learning, and socialized cultural norms.

3.1.2 Instrument Quality: Validity and Reliability

Item screening retained 22/24 EI items (two dropped), 20/22 OC items (two dropped), 14/15 Diklat items (one dropped), and 17/19 performance items (two dropped) based on corrected item–total correlations exceeding r-table = 0.361. Internal consistency was high across constructs: α(EI)=0.965, α(OC)=0.931, α(Diklat)=0.909, α(Performance)=0.927. Normality diagnostics (Lilliefors/Kolmogorov–Smirnov and Shapiro–Wilk) indicate no violation (all $p > .05$), satisfying distributional assumptions for parametric tests. These results warrant confidence in the measurement model's reliability and basic construct discrimination via item screening.

3.1.3 Descriptive Responses by Construct

Auditors' response patterns skew positive on all constructs: (1) Emotional Intelligence (EI). "Thinking clearly under pressure" (item 6) drew the strongest endorsement (≥91% agree/strongly agree). Lower (but still positive) ratings appear on "complete confidence in own ability" and "never embarrassing others," signaling growth opportunities in self-efficacy expression and empathic tact in sensitive interactions. Aggregate endorsement (agree + strongly agree) ≈ 86%; (2) Organizational Culture (OC). Highest endorsement is for "understanding the organizational structure" (≈ 95% agree/strongly agree), while "consistent discipline" and "decision making based on values" attracted more neutral/critical responses, suggesting that *formal structure clarity* outpaces *normative enforcement* and *values-based decision routines.* Aggregate endorsement ≈ 83%.; (3) Education & Training (Diklat). The training environment is rated very favorably—"quiet/comfortable training rooms" (≈ 95% agree/strongly agree). Points for improvement include systematic material delivery and ease of understanding, indicating a need to refine didactics and curriculum scaffolding. Aggregate endorsement ≈ 82%.; (4) Auditor Performance (Y). Highest endorsement is for stakeholder communication (≈ 95%), with relatively lower ratings on post-audit evaluation and follow-up effectiveness, hinting that reporting/communication competence may be outpacing *closing the loop* on audit recommendations. Aggregate endorsement ≈ 88%.

3.1.4 Bivariate Relationships

Pearson correlations (two-tailed) between predictors and performance are strong and positive: (1) EI → Performance: $r = .832$, $p < .001$; (2) OC → Performance: $r = .809$, $p < .001$; (3) Diklat → Performance: $r = .870$, $p < .001$

Inter-predictor correlations are also high (EI–OC .787, EI–Diklat .732, OC–Diklat .832), which is theoretically coherent—auditors with higher EI tend to perceive/operate in stronger cultures and benefit more from training—but analytically flags potential multicollinearity that must be checked in the multiple regression (addressed below).

3.1.5 Simple Regressions

Single-predictor OLS models show substantial explanatory power: (1) EI → Performance: $R^2 = .693$; interpretation: EI alone explains 69.3% of performance variance; (2) OC → Performance: $R^2 = .654$; OC alone explains 65.4%; (3) Diklat → Performance: $R^2 = .756$; Diklat alone explains 75.6%.

All slope coefficients are positive and statistically significant ($p < .001$), confirming the basic directional hypotheses.

3.1.6 Multiple Regression (Joint Effects)

The joint model (simultaneously entering EI, OC, and Diklat) produces the following standardized coefficients (from the coefficients table): (1) Diklat $\beta = .497$, $t = 7.231$, $p < .001$; (2) EI $\beta = .346$, $t = 4.825$, $p < .001$; (3) OC $\beta = .155$, $t = 2.045$, $p = .044$; (4) Intercept $b_0 = 8.361$, $t = 2.513$, $p = .014$

All three predictors remain significant when considered together, with Diklat showing the largest standardized effect, followed by EI, then OC. This ordering indicates that training (as implemented in the period studied) contributes the largest *unique* share of explained variance in performance, once overlapping variance among predictors is partialled out. Assumption checks reported in Chapter IV (normality already shown; discussion of VIF/tolerance is indicated) suggest no glaring violations; the high intercorrelations mean VIF should be monitored, but the maintained significance of all three predictors (and non-redundant betas) implies acceptable discriminant contribution in this dataset.

3.2 Discussion

3.2.1 What The Pattern Means for An Inspectorate Audit Function

The results align tightly with the governance-informed theory of change laid out in the Introduction: auditor performance is elastic to improvements in people (EI), culture (OC), and capability development. In a public-sector audit unit tasked with both *assurance* and *improvement*, this triad is not optional—it is the operating system. The largest unique effect of training in the joint model suggests that, within this specific inspectorate and period, role-relevant capability building was the most direct lever to raise performance scores, plausibly because training addressed concrete methods (risk-based planning, evidence collection, documentation standards, communication) and provided shared language/tools that translate immediately into higher-quality audits. This dovetails with meta-evidence that training positively influences human capital outcomes and (through them) organizational outcomes (Tharenou, Saks, & Moore, 2007).

Second, EI's strong bivariate link and significant unique effect reflect the interpersonal, judgmental, and boundary-spanning demands of government auditing: persuading management to act on findings, brokering sensitive evidence, and maintaining credibility under pressure. Decades of meta-analysis show EI predicts job performance above and beyond cognitive ability and personality, particularly in roles with high emotional labor and social interaction—features endemic to audit fieldwork and reporting (Joseph & Newman, 2010; O'Boyle et al., 2011; Grobelny, 2021).

Third, organizational culture remains significant even after saturating the model with EI and Diklat. Culture sets the *default rules of engagement*: whether auditors escalate issues, speak candidly about risk, and prioritize citizens' interests. Meta-analytic work on the Competing Values Framework links culture profiles to effectiveness outcomes (Hartnell, Ou, & Kinicki, 2011; Hartnell et al., 2019). In your descriptive results, structural clarity is rated highest, but normative enforcement (discipline) and values-based decision making are relatively weaker. That asymmetry helps explain OC's smaller unique beta: culture's strongest elements are structural (understanding the org chart), while the behavioral and value-enactment elements—those most likely to drive performance—are precisely where respondents were more reserved.

3.2.2 Interpreting the Very High Bivariate R^2 Values

The single-predictor R^2 values are unusually large for social-behavioral data (.65–.76). Two non-exclusive explanations are likely: (1) Construct alignment. The operational definitions of performance overlap conceptually with the predictors: EI and communication show up both as inputs and as parts of performance (e.g., teamwork, communication quality), increasing shared variance. That makes theoretical sense for an audit role but inflates bivariate associations; (2) Common response context. Even with supervisor checklists for Y, much of the measurement relies on self-reports in a single time window, which raises the baseline covariance across attitudinal/behavioral items. The multiple regression helps separate unique contributions; the drop from bivariate R^2 to unique betas is therefore informative rather than problematic.

In short, the joint model provides the better guide for managerial prioritization—Diklat (.497) → EI (.346) → OC (.155)—while the bivariate results confirm that all three levers matter and move in the expected direction.

3.2.3 Practical Implications: Prioritize the Intersections

Make training EI-aware and practice-embedded. The strongest unique effect belongs to training; amplify it by baking EI micro-skills (listening for resistance, difficult-conversation protocols, framing findings for acceptance) into technical modules (risk scoping, sampling, evidence, analytics). This integrates two drivers (Diklat + EI) and should raise both task performance and stakeholder buy-in.

Target the weakest cultural nodes. Two OC items—consistent discipline and values-based decisions—were relatively soft. Address these with explicit norms (e.g., speaking up, escalation thresholds, integrity checkpoints in planning and reporting) and visible leadership modeling. The culture literature is clear: leaders teach culture by what they systematically pay attention to and reward (Hartnell et al., 2019).

Close the loop on follow-up. Respondents rated communication very high, but post-audit evaluation/follow-up lower. Create a time-boxed follow-up cadence (e.g., 30/60/90-day checkpoints with evidence of corrective action) and link this to performance appraisal. This moves the function from "good reports" to "documented improvements," reinforcing good governance outcomes.

3.2.4 Governance Lens: Watchdog → Consultant → Catalyst

Your inspectorate is already moving beyond a pure watchdog role toward consultancy and catalytic improvement. The pattern here supports that transition. Training elevates technical competence and consistency, EI elevates change facilitation and legitimacy, and culture ensures the new behaviors are routinized. International syntheses of internal auditing emphasize precisely this mix for value creation in governance systems (Gramling et al., 2004). Indonesian reviews reach the same conclusion: internal audit effectiveness for good public governance hinges on capability, independence, and modernized processes. Your data show the human-system levers to get there.

3.2.5 Threats to Inference and Robustness Checks

Cross-sectional design. Causality is theorized but not demonstrated; reverse or reciprocal causation (higher performers seek more training; better units foster stronger culture/EI) is possible. A lagged or panel design would strengthen causal claims.

Common-method variance (CMV). While using supervisor ratings for performance reduces CMV, EI/OC/Diklat remain self-reported. Consider multi-source EI (e.g., peer/supervisor) and objective training data (attendance, assessments) in future waves.

Multicollinearity. Inter-predictor correlations are high; ensure VIF < 10 and tolerance $> .10$ in the final joint model diagnostics. If VIF were elevated, consider ridge/PLS or hierarchical entry to gauge stability.

Construct overlap. Some performance indicators (e.g., teamwork/communication) conceptually overlap with EI. Future measurement could isolate criterion facets (e.g., defect rates in working papers, elapsed time to close audits, percentage of recommendations implemented) to reduce halo overlap.

4. CONCLUSION

The evidence is clear: auditor performance in Indonesia's Inspectorate General is not driven by manuals alone but by people, culture, and disciplined capability building. Training (Diklat) shows the largest unique effect, meaning well-designed, role-relevant curricula translate fastest into better audit planning, evidence gathering, reporting, and follow-up. Emotional intelligence is the next-strongest lever; audits succeed or stall on the ability to read situations, frame findings credibly, and mobilize action—skills that technical IQ does not guarantee. Organizational culture still matters after accounting for EI and training, but the leverage lies in the hard edges of culture—consistent discipline and values-based decisions—not just clarity of structure.

Managerially, the path forward is straightforward: integrate micro-EI drills into technical training; hard-wire escalation and integrity checkpoints into audit workflows; and enforce a 30/60/90-day follow-up cadence tied to KPIs so recommendations close, not just circulate. Methodologically, future work should pair multi-source EI ratings with objective outcome metrics (defect rates in working papers, elapsed days to closure, percentage of recommendations implemented) and use lagged designs to strengthen causal claims. Strategically, these moves complete internal audit's transition from a narrow watchdog to a governance catalyst that demonstrably reduces risk, improves service quality, and earns public trust.

Ethical Approval
Not Applicable

Informed Consent Statement
Not Applicable

Disclosure Statement
The Authors declare that they have no conflict of interest

Data Availability Statement
The data presented in this study are available upon request from the corresponding author for privacy.

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Notes on Contributors

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