"The Influence of Emotional, Spiritual, Intellectual, and Integrity Intelligence on the Performance of Government Internal Supervisory Apparatus"

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ABSTRACT

This study is motivated by the importance of improving the performance of the government's internal oversight body (APIP) to support the effectiveness of government oversight in Bengkulu. The study aims to analyze the influence of emotional intelligence, spiritual intelligence, intellectual intelligence, and integrity on the performance of APIP staff at the Bengkulu Inspectorate. A quantitative approach was adopted, utilizing a survey in which questionnaires were distributed to 64 APIP staff members. Data analysis was conducted using multiple linear regression with statistical software, supported by validity and reliability tests of the research instruments. The results indicate that integrity, intellectual intelligence, and spiritual intelligence have a positive and significant effect on APIP performance, whereas emotional intelligence has a negative and significant effect. Collectively, the four variables significantly influence APIP performance, with a coefficient of determination of 47.2%. This study contributes by highlighting the importance of strengthening the integrity, intellectual capacity, and spirituality of internal government auditors to enhance the quality of government oversight.

Keywords: Integrity, emotional intelligence, intellectual intelligence, spiritual intelligence, APIP performance.

INTRODUCTION

The demand for transparent, accountable, and corruption-free governance is increasing, paralleling the development of digital governance and the strengthening of public oversight systems. In this context, the Government Internal Supervisory Apparatus, commonly known as APIP, plays a strategic role in ensuring the effectiveness of internal controls, regulatory compliance, and fraud prevention within local governments. However, persistent cases of financial irregularities at the regional level and findings by the Audit Board of Indonesia, or BPK, indicate that APIP performance remains a crucial focus for achieving good governance. Recent evidence from Indonesian local governments shows that internal control systems and internal audit functions are important mechanisms for reducing corruption risk and improving governance quality (Shidqi & Arfiansyah, 2025). Similarly, APIP capability and risk management maturity have been found to contribute to fraud reduction in Indonesian local governments, suggesting that the effectiveness of APIP is closely linked to corruption control and public accountability (Qamariyyah et al., 2025). In addition, Zainuddin (2026) found that APIP and corruption control strategies have a significant positive effect on regional original revenue, indicating that APIP contributes not only to compliance and supervision, but also to regional financial performance.

The importance of APIP performance is also supported by recent developments in the internal audit profession. The Global Internal Audit Standards issued by the Institute of Internal Auditors, which became mandatory on 9 January 2025, emphasize integrity, objectivity, competency, due professional care, confidentiality, quality, effective communication, and engagement performance as essential principles of internal auditing (IIA, 2025). These standards indicate that effective internal auditing requires not only technical audit knowledge, but also ethical behaviour, professional judgement, independence, and accountability. This is particularly relevant to APIP because government internal auditors are required to evaluate internal control weaknesses, detect irregularities, prevent fraud, and provide recommendations that support better public governance.

Theoretically, this research is based on Wirawan's (2018) performance theory, which posits that performance is influenced by individual skills, motivation, the work environment, and personal character. Additionally, this study utilizes the concept of Goleman's (1995) theory of emotional intelligence, which explains that the ability to manage emotions, show empathy, and exercise self-control plays a crucial role in individual success in the workplace. From an intellectual perspective, this research refers to Wechsler's (1958) theory of intellectual intelligence, which emphasizes rational thinking, problem-solving, and decision-making as key factors for professional effectiveness.

Furthermore, the concept of spiritual intelligence developed by Zohar and Marshall (2000) explains that spiritual intelligence enables individuals to work with high values, meaning, and moral integrity. The integrity variable is based on Mulyadi's (2014) theory of professional ethics, which posits that integrity forms the primary basis of the auditing profession for maintaining fairness, independence, and public accountability. These theoretical perspectives are relevant to the APIP context because government internal auditors are required to combine technical competence, intellectual reasoning, emotional control, spiritual awareness, and ethical responsibility when carrying out supervisory duties.

The performance of internal auditors, particularly APIP, is influenced not only by technical and intellectual skills, but also by the ability to manage emotions, uphold spiritual values, and maintain integrity when performing supervisory duties. In the current era of bureaucratic complexity and high workloads, APIP auditors are expected to make professional, independent, and ethical decisions when dealing with various supervisory risks. Therefore, emotional intelligence, spiritual intelligence, intellectual intelligence, and integrity are considered important factors that may influence the quality of performance of internal government auditors. This argument is consistent with the 2025 Global Internal Audit Standards, which stress that internal auditors must demonstrate integrity, objectivity, competency, due professional care, and effective communication in performing internal audit engagements (IIA, 2025). In the public sector, these qualities are especially important because APIP auditors operate in environments involving regulatory complexity, organizational pressure, public accountability demands, and corruption-prevention responsibilities.

Various previous studies have shown conflicting results regarding the influence of emotional, spiritual, and intellectual intelligence on auditor performance, leaving some uncertainty. Some studies suggest that emotional intelligence improves auditor performance by helping auditors manage stress, communicate effectively, and maintain professional relationships. However, in audit settings, emotional intelligence may also create challenges when excessive empathy, emotional involvement, or relationship maintenance weakens objectivity, independence, and professional scepticism. Spiritual intelligence and intellectual intelligence are generally expected to strengthen auditor performance because they support ethical awareness, moral responsibility, analytical thinking, and problem-solving ability. Nevertheless, their effects may vary depending on the institutional context, organizational culture, audit pressure, and characteristics of public sector supervision. Therefore, further research is needed to clarify how these intelligence-related factors influence APIP performance in local government institutions.

Research Gap

Research within inspection services is generally limited due to the confidentiality of audit data and restricted access to information within public sector organizations (Mardiasmo, 2009). Previous research has generally focused on external auditors, private-sector accountants, or internal audits within local governments in general. In contrast, research specifically addressing the performance of the Government Internal Supervisory Apparatus within local governments, and the Bengkulu City Inspectorate in particular, remains relatively limited. Previous research has largely focused on the technical aspects and expertise of auditors, whereas the dimensions of spirituality and integrity in enhancing the quality of government oversight have rarely been examined in depth. Moreover, emotional intelligence, spiritual intelligence, intellectual intelligence, and integrity have rarely been examined together in a single empirical model to explain APIP performance.

Recent APIP-related studies have mainly emphasized institutional factors such as internal control systems, internal audit functions, APIP capability, and risk management maturity in reducing corruption and improving governance (Shidqi & Arfiansyah, 2025; Qamariyyah et al., 2025). While these studies provide important evidence on governance mechanisms, limited attention has been given to the individual characteristics of APIP auditors that may influence their performance. This creates a significant research gap because the effectiveness of APIP depends not only on regulations, audit systems, and organizational structures, but also on the personal qualities, ethical values, and professional behaviour of auditors.

Another important gap relates to the role of emotional intelligence. Much of the existing literature tends to associate emotional intelligence with better work performance. However, the APIP context may produce different outcomes because government internal auditors must maintain independence, objectivity, professional scepticism, and courage when dealing with sensitive findings and organizational pressure. Therefore, examining emotional intelligence in this context may provide a more critical understanding of whether emotional factors strengthen or weaken auditor performance.

Based on these gaps, this study aims to analyse the influence of emotional intelligence, spiritual intelligence, intellectual intelligence, and integrity on the performance of APIP staff at the Bengkulu City Inspectorate. This study contributes to public sector audit literature by integrating psychological, cognitive, spiritual, and ethical dimensions into a single model of APIP performance. Practically, the findings are expected to provide useful insights for local government inspectorates in designing auditor development programmes that strengthen not only technical audit competence, but also integrity, emotional regulation, spiritual awareness, analytical capability, and professional judgement.

LITERATURE REVIEW

APIP Performance

Performance refers to the level of achievement in carrying out assigned duties, commonly measured through quality, quantity, timeliness, and effectiveness of work (Mangkunegara, 2017; Robbins & Judge, 2019). In public sector auditing, performance also includes the ability to provide assurance, detect weaknesses, prevent fraud, and support accountability.

APIP plays a strategic role in strengthening governance in Indonesian public institutions through supervision, evaluation, and monitoring activities. Its performance is closely linked to internal control quality, compliance, risk management, and corruption prevention. The 2025 Global Internal Audit Standards emphasize integrity, competence, and accountability as key principles, highlighting the need for both technical and ethical capabilities (IIA, 2025).

Recent studies confirm that strong APIP performance contributes to reduced corruption risk and improved financial governance (Shidqi et al., 2025; Qamariyyah et al., 2025; Zainuddin, 2026). Thus, improving APIP performance is essential for enhancing public accountability.

Emotional Intelligence and APIP Performance

Emotional intelligence is the ability to recognize and manage emotions in oneself and others (Goleman, 1998). It supports communication, teamwork, and stress management, which are important in audit interactions.

For APIP auditors, emotional intelligence helps manage pressure and maintain professional relationships. However, excessive emotional involvement may reduce independence and objectivity. Recent studies suggest that emotional intelligence must be balanced with professional judgement to positively influence auditor performance (Al Amin, 2025). This finding is consistent with broader evidence showing that emotional intelligence contributes to auditor effectiveness when aligned with professional standards and ethical considerations (Shidqi et al., 2025; Qamariyyah et al., 2025). Based on this, the hypothesis is:

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H1: Emotional intelligence has a significant influence on APIP performance.

Spiritual Intelligence and APIP Performance

Spiritual intelligence relates to values, meaning, and ethical awareness (Zohar & Marshall, 2000). It encourages honesty, responsibility, and commitment, which are essential in public sector auditing.

Auditors with strong spiritual intelligence are more likely to act ethically and maintain integrity when facing pressure. Research shows that spiritual intelligence positively affects auditor performance and supports fraud prevention (Siregar, 2026). This aligns with findings that ethical awareness and value-based behaviour strengthen governance outcomes and reduce corruption risk (Zainuddin, 2026; Qamariyyah et al., 2025). Thus, the hypothesis is:

H2: Spiritual intelligence has a positive and significant influence on APIP performance.

Intellectual Intelligence and APIP Performance

Intellectual intelligence refers to cognitive abilities such as analysis, reasoning, and problem-solving. It is essential for auditors in evaluating evidence, assessing risks, and making decisions. APIP auditors must understand regulations, audit standards, and financial systems. With the rise of digital governance, intellectual capability is increasingly important, as emphasized in the 2025 Global Internal Audit Standards (IIA, 2025). Empirical studies also indicate that intellectual competence enhances audit quality and supports effective oversight in public sector institutions (Shidqi et al., 2025; Zainuddin, 2026). Therefore, the hypothesis is:

H3: Intellectual intelligence has a positive and significant influence on APIP performance.

Integrity and APIP Performance

Integrity reflects honesty, objectivity, and adherence to ethical principles. It is fundamental in auditing, as it ensures reliable and unbiased audit results.

APIP auditors must demonstrate independence and responsibility when dealing with sensitive issues. Integrity is a core principle in the 2025 Global Internal Audit Standards (IIA, 2025). Studies show that integrity improves audit quality and supports fraud prevention (Hidayat & Nugroho, 2020). Additional research also confirms that integrity strengthens accountability and reduces corruption risk in public sector auditing (Qamariyyah et al., 2025; Zainuddin, 2026). Thus, the hypothesis is:

H4: Integrity has a positive and significant influence on APIP performance.

Hence, this study examines the influence of emotional intelligence, spiritual intelligence, intellectual intelligence, and integrity on APIP performance. These variables represent psychological, ethical, and cognitive aspects that shape auditor effectiveness. Aligned with modern audit standards, APIP performance depends not only on technical skills but also on ethical behaviour and professional judgement (IIA, 2025; Shidqi et al., 2025; Qamariyyah et al., 2025). Strengthening these factors is expected to improve governance and accountability.

Theoretically, this research is based on Campbell's theory of human performance (1990), which states that individual performance is influenced by skills, personal characteristics, and psychological factors when performing work tasks. Additionally, this study also makes use of Daniel Goleman's theory of emotional intelligence (1995), which emphasizes the importance of managing emotions and social relationships for improving work effectiveness. The variable spiritual intelligence refers to the theory of spiritual intelligence by Danah Zohar and Ian Marshall (2000), which explains that spiritual values can influence ethical behavior and the meaning of one's work. Intellectual intelligence is based on the intelligence theory of David Wechsler (1958), which emphasizes logical, analytical, and problem solving abilities. Integrity refers to the concept of professional ethics for auditors, as proposed by Mulyadi (2014), who states that integrity plays a key role in ensuring the professionalism, independence, and accountability of government auditors.

METHODOLOGY

Research Design

This study uses a causal research design, which aims to analyse the causal relationship between independent and dependent variables. According to Sugiyono (2022), causal research is used to empirically examine the influence of one variable on another. In this study, the independent variables are emotional intelligence, spiritual intelligence, intellectual intelligence, and integrity, while the dependent variable is the performance of the Government Internal Supervisory Apparatus, or APIP.

A quantitative approach was adopted because the study seeks to measure the relationship between variables objectively and to test the proposed hypotheses through statistical analysis**.** Theoretically, this research is based on Campbell's (1990) theory of human performance, which states that individual performance is influenced by skills, personal characteristics, and psychological factors when performing work tasks. Additionally, this study uses Goleman's (1995) theory of emotional intelligence, which emphasizes the importance of managing emotions and social relationships in improving work effectiveness. The spiritual intelligence variable refers to the theory of spiritual intelligence by Zohar and Marshall (2000), which explains that spiritual values can influence ethical behaviour and the meaning of work. Intellectual intelligence is based on Wechsler's (1958) intelligence theory, which emphasizes logical, analytical, and problem-solving abilities. Integrity refers to the concept of professional ethics proposed by Mulyadi (2014), who states that integrity plays a key role in ensuring professionalism, independence, and accountability among government auditors.

Research Area

This study was conducted at the Bengkulu City Inspectorate, a government internal supervisory institution responsible for overseeing regional government administration. The study focuses on the working environment of internal government auditors who perform audit, review, evaluation, monitoring, and other supervisory functions related to financial management and the performance of regional government organizations in Bengkulu.

The Bengkulu City Inspectorate was selected because APIP staff in this institution are directly involved in local government supervision, making it an appropriate setting for examining the influence of emotional intelligence, spiritual intelligence, intellectual intelligence, and integrity on APIP performance.

Data Collection

The data collection method in this study used both primary and secondary data. Primary data were obtained directly from respondents through questionnaires distributed to APIP staff at the Bengkulu City Inspectorate. Secondary data were obtained from relevant documents, reports, regulations, and previous literature related to internal auditing, public sector governance, APIP performance, and auditor characteristics.

According to Sugiyono (2022), data collection is a strategic step in research because it aims to obtain valid, reliable, and objective data that are consistent with the research objectives. In quantitative research, common data collection methods include observation, questionnaires, interviews, and documentation. In this study, the questionnaire method was considered appropriate because it enabled standardized responses to be collected from all respondents regarding the variables being examined.

Population and Sampling

This study employed a census approach, also known as total sampling, in which all members of the population were included as respondents. According to Sugiyono (2022), total sampling is a sampling technique where the entire population is used as the research sample. This approach is suitable when the population size is relatively small and the researcher aims to obtain a comprehensive understanding of the population's characteristics.

The population of this study consisted of all APIP staff at the Bengkulu City Inspectorate. Consequently, all members of the population were selected as respondents to examine the influence of emotional intelligence, spiritual intelligence, intellectual intelligence, and integrity on APIP performance. This census approach helps reduce sampling bias because every member of the population has the opportunity to be included in the study.

However, the final number of valid responses should be stated consistently throughout the manuscript. If the study involved 64 respondents, the regression output and degrees of freedom should reflect this number. If the regression output indicates 74 observations, the population and sample description should be corrected accordingly before journal submission.

Measurement of Variables

The variables in this study were measured using a five-point Likert scale, ranging from "strongly disagree" to "strongly agree". According to Sugiyono (2022), the Likert scale is commonly used to measure respondents' attitudes, perceptions, and opinions regarding social phenomena.

Emotional intelligence refers to the ability of APIP staff to understand, regulate, and manage emotions when carrying out supervisory duties. Spiritual intelligence refers to the ability to perform work based on values, meaning, moral awareness, and ethical responsibility. Intellectual intelligence refers to the ability to think logically, analyse information, solve problems, and make professional decisions. Integrity refers to honesty, objectivity, consistency, independence, and commitment to ethical principles. APIP performance refers to the effectiveness of APIP staff in carrying out audit, review, evaluation, monitoring, and supervision responsibilities.

The measurement items were adapted from relevant theories and prior studies, and were adjusted to suit the context of APIP at the Bengkulu City Inspectorate. This adjustment was necessary to ensure that the instrument reflected the public sector internal audit environment.

Data Analysis

This study adopted descriptive and inferential statistical analyses. Descriptive statistics were used to describe the respondents' profiles and the distribution of responses for each variable. Inferential statistics were used to examine the influence of emotional intelligence, spiritual intelligence, intellectual intelligence, and integrity on APIP performance.

Data analysis was conducted using the Statistical Package for the Social Sciences, or SPSS. Multiple linear regression analysis was used to test the effect of emotional intelligence, spiritual intelligence, intellectual intelligence, and integrity on APIP performance. Multiple regression was considered appropriate because this study examines the simultaneous and partial effects of several independent variables on one dependent variable. The regression model used in this study is as follows:

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e$$

Where:

Y = APIP performance
X_1 = Emotional intelligence
X_2 = Spiritual intelligence
X_3 = Intellectual intelligence
X_4 = Integrity
β_0 = Constant
β_1–β_4 = Regression coefficients
e = Error term

Validity testing was conducted using corrected item-total correlation. Items were considered valid when the correlation value was greater than the r-table value. A valid instrument is able to accurately measure the intended research variable. Reliability testing was conducted using Cronbach's alpha coefficient. An instrument is considered reliable when the Cronbach's alpha value is greater than 0.70, as suggested by Sugiyono (2022).

The F-test was used to examine the simultaneous effect of the independent variables on APIP performance, while the t-test was used to examine the partial effect of each independent variable. The coefficient of determination, or R^2, was used to determine the extent to which emotional intelligence, spiritual intelligence, intellectual intelligence, and integrity explain variations in APIP performance.

RESEARCH RESULTS AND DISCUSSION

Validity Test

The Results of the Validity Test Showed Calculated R-Values Ranging from 0.470 To 0.924, All Higher Than the Table Value Of 0.246. Based on The Results of the Validity Test, It Can Be Concluded That All Questionnaire Items Are Valid. This Indicates That the Instruments Used to Measure Emotional Intelligence, Spiritual Intelligence, Intellectual Intelligence, Integrity, And Apip Performance Were Appropriate for Further Analysis.

Reliability Test

The Results of the Reliability Test Showed That All Survey Variables Had Cronbach's Alpha Values Higher Than 0.70, Meaning All Instruments Were Considered Reliable. The Apip Performance Variable (Y) Had A Cronbach's Alpha Value of 0.907, Indicating A Very High Degree of Reliability. The Integrity Variable (X1) Achieved A Value of 0.813, The Intellectual Variable (X2) 0.849, The Emotional Variable (X3) 0.771, And The Spiritual Variable (X4) 0.768. These Results Show That the Questionnaire Items Had Acceptable Internal Consistency, As Cronbach’s Alpha Values Above 0.70 Are Generally Considered Reliable (Sugiyono, 2022).

Coefficient of Determination

Table1 Coefficient of determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.687[a]	0.472	0,441	0.19426

Source: Data Processed In 2025

The Results of the Regression Analysis Showed a Correlation Coefficient (R) of 0.687. This Value Indicates a Strong and Positive Relationship Between the Variables Integrity, Intellectual Intelligence, Emotional Intelligence, and Spiritual Intelligence on the One Hand, and the Performance of the Government's Internal Oversight Apparatus (APIP) on the Other. This Finding Suggests That Individual Characteristics are Important Determinants of APIP Performance. However, Other Factors Such as Leadership, Organizational Culture, Auditor Independence, Digital Competence, Internal Control Maturity, and Risk Management May Also Influence Performance. This is Consistent with Recent Studies Showing That APIP Capability, Internal Control Systems, and Risk Management Maturity Contribute to Stronger Governance and Corruption Control in Indonesian Local Governments (Shidqi & Arfiansyah, 2025; Qamariyyah et al., 2025).

F-TEST

Table 2 F-Test

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	2,298	4	0,574	15,222	0,000[b]
Residual	2,566	69	0,038		
Total	4,864	73			

Source: Data Processed in 2025

The Results of the Simultaneous Test (F-Test) Showed a Calculated F-Value of 15.222 with a Significance Level of 0.000. Since the Significance Value is Less than 0.05 (0.000 < 0.05), It Can be Concluded That the Variables Integrity, Intellectual Intelligence, Emotional Intelligence, and Spiritual Intelligence Collectively Have a Significant Effect on the Performance of the Government's Internal Oversight Apparatus (APIP). This Result Confirms That APIP Performance is Shaped by a Combination of Ethical, Intellectual, Emotional, and Spiritual Factors. The Finding is Aligned with the 2025 Global Internal Audit Standards, Which Emphasize Integrity, Objectivity, Competency, Due Professional Care, Quality, Communication, and Performance Accountability as Essential Principles of Internal Auditing (IIA, 2025).

T TEST

The Results of the T-Statistic Test (Partial Test) on Integrity, Intellectual Intelligence, Emotional Intelligence, and Spiritual Intelligence on APIP Performance Show the Following Results.

TABLE 1. Results of the Regression of the Statistical Magnitude of the Independent Variables

Variable	**Co-efficient**	**Sig**
(Constant)	-0,607	0,044
Integrity	0,678	0,000
Intellectual	0,570	0,000
Emotional	-0,348	0,000
Spiritual	0,250	0,006

Source: Data Processed in 2025

Based on the Multiple Linear Regression Analysis, a Constant Value of -0.607 Was Obtained, with a Significance Level of 0.044 (<0.05). This Value Indicates That if the Variables of Integrity, Intellectual Intelligence, Emotional Intelligence, and Spiritual Intelligence are Held Constant or Set to Zero, the Performance of the Government Internal Oversight Body (APIP) Tends to Decrease by 0.607 Units.

The Integrity Variable Has a Regression Coefficient of 0.678 with a Significance Value of 0.000 (<0.05). These Results Demonstrate That Integrity Has a Positive and Significant Effect on APIP Performance. This Means That Higher Levels of Integrity Among Government Internal Auditors Lead to Greater Improvements in APIP Performance When Carrying Out Oversight Duties. Integrity Emerges as a Dominant Factor Because Auditors Who Prioritize Honesty, Objectivity, and Professional Responsibility Generally Deliver Higher Quality Oversight.

Intellectual Intelligence Shows a Regression Coefficient of 0.570 with a Significance Level of 0.000 (<0.05), Indicating That Intellectual Intelligence Has a Positive and Significant Effect on APIP Performance. These Findings Suggest That the Logical Reasoning, Analytical Capabilities, and Problem-Solving Skills of Auditors Contribute Significantly to the Effective Execution of Audit Tasks and Oversight Evaluations.

In addition, emotional intelligence yielded a regression coefficient of −0.348 with a significance value of 0.000 (<0.05). These results indicate that emotional intelligence has a significant negative effect on APIP performance. The findings suggest that an increase in certain emotional aspects if not balanced by professionalism and self-control can compromise an auditor's objectivity when performing oversight duties. Maintaining a balanced approach to emotional control therefore, remains essential to prevent undermining the auditor's independence and the quality of their decision-making.

In contrast, spiritual intelligence showed a regression coefficient of 0.250 with a significance level of 0.006 (<0.05), leading to the conclusion that this factor has a significant positive effect on APIP performance. This

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indicates that auditors with a high degree of spirituality, morality, and ethical awareness generally demonstrate a greater sense of responsibility and consistency when conducting government oversight.

These results indicate that integrity, intellectual intelligence, and spiritual intelligence improve APIP performance, while emotional intelligence has a negative effect. Integrity has the largest coefficient, showing that it is the most dominant factor influencing APIP performance. This emphasises the importance of honesty, objectivity, independence, and ethical responsibility in government internal supervision (IIA, 2025; Mulyadi, 2014). Overall, the study confirms that integrity, intellectual intelligence, emotional intelligence, and spiritual intelligence are crucial factors influencing APIP performance. However, integrity emerged as the most dominant variable affecting the performance quality of internal government auditors at the Bengkulu City Inspectorate.

The Influence of Integrity on APIP Performance

The research results demonstrate that integrity has a positive and significant influence on the performance of the government's internal oversight apparatus (APIP). This finding indicates that the higher the integrity of government internal auditors, the better the quality of their oversight performance. In the current context of public sector oversight, integrity is a fundamental element for maintaining the independence, objectivity, transparency, and accountability of the APIP, amidst increasing demands for clean and corruption-free governance.

Theoretically, the results of this study support the concept of Mulyadi's (2014) theory of professional ethics, which posits that integrity is a key principle of the auditing profession for building public trust and ensuring quality oversight. It is also consistent with the 2025 Global Internal Audit Standards, which identify integrity as a core principle of internal auditing (IIA, 2025). Auditors with a high degree of integrity generally perform their duties honestly, consistently, and responsibly, thereby increasing the effectiveness of government internal control.

These Findings are Consistent with Hidayat and Nugroho (2020), Who Found That Integrity Improves Auditor Performance and Audit Quality. Recent Studies Also Support the Importance of Integrity-Based Supervision in Strengthening Corruption Control and Public Accountability (Qamariyyah et al., 2025; Zainuddin, 2026). Therefore, Inspectorates Should Strengthen Integrity Through Ethics Training, Enforcement of Codes of Conduct, and Protection of Auditor Independence.

The Influence of Intellectual Intelligence on APIP Performance

The research results demonstrate that intellectual intelligence has a positive and significant effect on the performance of the government's internal oversight apparatus (APIP). This finding indicates that the higher the auditor's intellectual capacity, the better the resulting oversight performance. Intellectual intelligence plays a crucial role in supporting analytical skills, problem-solving, decision-making, and the auditor's accuracy when evaluating financial management and the implementation of government policy.

Theoretically, the results of this study support David Wechsler's (1958) theory of intelligence, which posits that intellectual intelligence is an individual's ability to think rationally, act effectively, and adapt to the environment. In the context of public sector audits, intellectual capacity is a key asset for APIPs in understanding regulations, analyzing risks, and formulating high quality oversight recommendations.

These research findings are consistent with research by Wirawan (2018) that state individual work capacity is influenced by various organizational factors, such as the work environment, organizational culture, and leadership, which can strengthen the intellectual capacity of employees in achieving organizational goals. This finding is also aligned with the 2025 Global Internal Audit Standards, which emphasize competency and due professional care as essential requirements for internal auditors (IIA, 2025).

In the context of modern governance and the digital transformation of the public sector, APIPs must possess intellectual competencies that adapt to technological developments, risk-based audits, and digital surveillance systems. This is also in line with the Regulation of the Minister of State for Administrative and Bureaucratic

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Reform (PANRB) No. 10 of 2016 concerning APIP audit standards, which emphasizes that government auditors must possess sufficient knowledge, technical competence, and training in auditing, accounting, and public administration. Strengthening intellectual capacity through education, certification, and continuing professional development is therefore a crucial factor for improving the professionalism and performance of APIPs.

The Influence of Emotional Intelligence on APIP Performance

The results show that emotional intelligence has a negative and significant effect on APIP performance. This means that emotional intelligence, as measured in this study, is associated with lower APIP performance. This finding suggests that emotional aspects may reduce auditor objectivity when they are not balanced with professionalism, independence, and self-control.

Theoretically, this finding can be explained through Robbins and Judge’s (2019) organisational behaviour perspective, which states that emotions may have both positive and negative effects on performance depending on the work context. Although Goleman (1995, 1998) explains that emotional intelligence can support self-control, empathy, and relationship management, the audit context requires auditors to remain objective, sceptical, and independent.

In APIP settings, auditors often work within the same government environment as the auditees. Excessive empathy, conflict avoidance, or concern for maintaining relationships may weaken firmness in reporting audit findings. Therefore, emotional intelligence should be balanced with professional scepticism, ethical courage, and independence (Ismail & Rasheed, 2022; Kumar & Singh, 2022). This finding provides an important practical implication: emotional intelligence training for APIP should emphasize emotional regulation, assertiveness, resilience, and professional judgement.

The Influence of Spiritual Intelligence on APIP Performance

The results of the study demonstrate that spiritual intelligence has a positive and significant effect on the performance of the internal auditor (APIP). This positive effect indicates that spiritual intelligence is directly related to the performance of the internal auditor (APIP). In other words, high spiritual intelligence has a positive influence on the performance of the internal auditor (APIP). Conversely, low spiritual intelligence has a negative influence on the performance of the internal auditor (APIP). This significant effect indicates that spiritual intelligence plays a crucial role in improving the performance of the internal auditor (APIP). This means that the higher the moral, ethical, and spiritual values of the auditor, the better the internal auditor performs in carrying out his or her supervisory function within the government.

Theoretically, the findings of this study are supported by the theory of spiritual intelligence, proposed by Zohar and Marshall (2000), which states that spiritual intelligence is the ability of an individual to interpret life, work, and actions based on moral values, ethics, and broader life goals. Individuals with high spiritual intelligence typically possess integrity, a sense of responsibility, and the ability to make wiser decisions in the performance of their professional duties. The finding is consistent with Dadgar et al. (2021) and Silva and Rocha (2023), who found that spiritual intelligence supports organizational performance and accountability. Recent evidence also suggests that spiritual intelligence contributes to fraud prevention by strengthening ethical awareness and self-control (Siregar, 2026). Therefore, spiritual intelligence can be strengthened through ethics-based training, value-based leadership, and organizational cultures that promote moral responsibility.

CONCLUSION

This study demonstrates that integrity, intellectual intelligence, emotional intelligence, and spiritual intelligence influence the performance of the government's internal oversight apparatus (APIP) at the Bengkulu Inspectorate, with coefficient values of $\beta = 0.678$; $\beta = 0.570$; and $\beta = 0.250$, respectively ($p < 0.05$). Integrity and intellectual intelligence have a positive and significant effect on APIP performance, indicating that improving the professionalism, analytical skills, and ethical engagement of auditors can strengthen the effectiveness of oversight in the public sector. Spiritual intelligence was also found to have a positive and significant effect, indicating that moral values, ethical awareness, and spiritual responsibility contribute to improving the quality of APIP performance.

Emotional intelligence, on the other hand, had a negative and significant effect on APIP performance, with a coefficient value of ($\beta = -0.348$; $p < 0.05$). This finding suggests that emotional intelligence may not always improve auditor performance, particularly when emotional sensitivity, excessive empathy, or conflict avoidance affects objectivity, independence, and professional judgement. It also indicates that in the complex and stressful context of government oversight, inadequate emotional management can affect the objectivity and effectiveness of auditors in the performance of their oversight function.

Overall, integrity, intellectual intelligence, emotional intelligence, and spiritual intelligence had a significant influence on APIP performance, with an F-value of 15.222 and a significance level of 0.000. The coefficient of determination (R^2) of 0.472 indicates that 47.2% of the variation in APIP performance can be explained by the variables in this study, while the remainder is influenced by factors outside the research model. This study confirms that strengthening integrity, intellectual capacity, and spiritual values are strategic factors for improving the professionalism and quality of APIP oversight in the era of modern and digital governance. These findings have practical implications: the development of APIP staff must focus on improving technical competence, creating a culture of integrity, and strengthening the ethics and character of auditors to support the realization of good governance and sustainable public accountability.

Policy Recommendations

The Bengkulu City Inspectorate must strengthen the integrity, intellectual capacity, and spiritual values of the audit apparatus (APIP) through continuous training, auditor certification, strengthening of the code of ethics, and the development of digital audit competencies. Since integrity was found to be the most dominant factor, integrity strengthening should become a key priority through ethics training, conflict-of-interest management, leadership commitment, and protection of auditor independence. Additionally, policy measures to manage work stress and strengthen emotional control are necessary to improve the objectivity and effectiveness of oversight in the era of digital governance. Given the negative effect of emotional intelligence, emotional competence development should not focus only on empathy and interpersonal relationships. Instead, training should also emphasise emotional regulation, assertiveness, resilience, professional scepticism, and ethical courage. This is necessary to ensure that APIP auditors can maintain good working relationships without compromising objectivity and independence.

Novelty of the Research

The main novelty of this study lies in the finding that emotional intelligence has a negative and significant effect on APIP performance. This differs from many previous studies that generally report a positive relationship between emotional intelligence and work performance. In the APIP context, emotional intelligence may become counterproductive when it leads to excessive empathy, conflict avoidance, or reluctance to report sensitive audit findings. This provides a more critical understanding of emotional intelligence in public sector auditing. Another contribution of this study is the finding that integrity is the most dominant factor influencing APIP performance. This confirms that ethical and moral dimensions are central to strengthening internal government supervision. The study also offers contextual novelty by focusing on APIP staff at the Bengkulu City Inspectorate, a local government internal supervisory institution. In addition, this study contributes conceptually by integrating emotional intelligence, spiritual intelligence, intellectual intelligence, and integrity into a single empirical model of APIP performance. Practically, the findings suggest that APIP development should not focus only on technical competence. Inspectorates should also strengthen integrity, intellectual capability, spiritual awareness, emotional regulation, professional scepticism, and ethical courage to improve audit quality, corruption prevention, and public accountability.

Recommendations for Further Research

Future research is recommended to expand the scope of the study to other local government inspectorates or government oversight institutions to improve the generalizability of the findings. Future studies may also include additional variables such as leadership style, organizational culture, auditor independence, workload, internal control maturity, digital competence, and institutional support to develop a more comprehensive model of APIP performance. Future researchers may also adopt mixed-method or qualitative approaches to gain deeper insights into how APIP auditors manage emotional pressure, ethical dilemmas, and professional judgement in practice. In addition, future studies may examine the role of digital transformation, data analytics, artificial intelligence, and risk-based auditing in strengthening the effectiveness of government internal supervision.

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