

Research on Audit Problems and Countermeasures of "Special Fund for Nutrition Improvement Plan" of Y Audit Bureau

Siying Wei, Xuefei Guo, Yujie Jiang, Shuai Lin

School of Management, Sichuan University of Science & Engineering, Yibin, Sichuan, China

Abstract: The implementation of the nutrition improvement plan for rural compulsory education students is an important policy measure for the state to promote educational equity and improve the nutritional status of students in poor areas. The audit of special funds for nutrition improvement program can test the implementation effect of the policy, and standardize the allocation, management and use of funds in education finance and other departments. Y Audit Bureau is the government agency in charge of auditing of Y Municipal People's Government. In September 2023, Y Audit Bureau led the audit of special funds for the nutrition improvement Plan for rural compulsory education students, focusing on policy implementation, fund distribution and use, food safety, etc., promoting the implementation of the nutrition improvement plan policy through audit supervision, and safeguarding the vital interests of rural compulsory education students. Taking Y Audit Bureau as an example, this paper summarizes and refines the key points of the audit work of the nutrition improvement plan, in order to provide reference for relevant auditors and management departments.

Keywords: Nutrition improvement program; Special funds; Audit of special funds.

1. Introduction

In order to improve the nutritional status of rural students, improve their health level and promote education equity, The General Office of the State Council has issued the Opinions on Implementing the Nutrition Improvement Plan for Rural Students under Compulsory Education. Starting from the fall semester of 2011, the nutrition improvement Plan for rural students under compulsory Education (hereinafter referred to as the Nutrition Improvement Plan) has been implemented in contiguous areas with special difficulties. The central government has set up special funds to ensure the smooth implementation of the nutrition improvement plan. The nutrition improvement plan has large investment, wide coverage, many links and high safety risks. During the implementation process, the implementation methods of each district and county are different, the supervision and management effects are different, and the management system has loopholes and drawbacks to varying degrees. Many schools have more or less various problems, which affect the implementation effect of the plan. The audit of special funds for nutrition improvement program can test the implementation effect of the policy, and standardize the allocation, management and use of funds in education finance and other departments.

In September 2023, according to the unified deployment of the National Audit Office, the Audit Office of Sichuan Province and 9 municipal (prefecture) audit bureaux adopted a top-down linkage approach to audit the special funds for the nutrition improvement plan for rural compulsory education students in 12 counties (cities and districts), focusing on policy implementation, fund distribution and use, food safety, etc., and promoting the implementation of the nutrition improvement plan policies through audit supervision. We will safeguard the vital interests of rural students receiving compulsory education. The implementation of the nutrition improvement plan for rural compulsory education students is

an important policy measure for the country to promote educational equity and improve the nutritional status of students in poor areas. Audit and supervision of the implementation of this policy is an important embodiment of national audit service for national governance. Y Audit Bureau is the government agency in charge of auditing of Y Municipal People's Government. Taking Y Audit Bureau as an example, this paper summarizes and refines the key points of the audit work of the nutrition improvement plan, in order to provide reference for relevant auditors and management departments.

2. Relevant Concepts and Theoretical Basis

2.1. Related concepts

2.1.1. Nutrition Improvement Program

The gap between urban and rural areas and the unbalanced economic development among regions have led to the fact that the rural students in the central and western regions of our country have higher malnutrition problems such as growth retardation and wasting than the students in the developed cities. Through a long period of exploration and investigation, from the cash payment of living expenses to the attempt to raise funds to establish a canteen to start the "free lunch" supply, the nutrition problem of poor students has been paid attention to and improved, the scope of benefit has been widened, and more beneficiaries have been put into practice. In 2011, The General Office of the State Council issued the Opinions on Implementing the Nutrition Improvement Plan for Rural Students in Compulsory Education to further improve the nutritional status of rural students, improve their health and speed up the development of rural education. In the fall semester of 2011, the pilot program to improve the nutrition of rural students receiving compulsory education (excluding county seats) was launched in contiguous areas with special difficulties. The central government will cover

all the funds needed by students in compulsory education in rural areas in the pilot areas, and the standard subsidy for nutrition and meals is 3 yuan per student per day. Starting from the second half of 2021, the standard of nutritional meal subsidy will be raised from 4 yuan to 5 yuan per child per day. The funds needed by the local pilot areas will be borne by the local government, and the central government will provide a fixed reward and subsidy of 4 yuan per day for each child after the local government implements the national basic standards. The nutrition improvement plan also requires the financial and educational departments and schools in the pilot areas to provide rich nutrition in terms of nutrition recipes, healthy and channeled supply of raw materials, equal distribution of meals without waste, supervision and responsibility in terms of food safety, and reasonable and efficient control of the whole process in terms of supervision system. Let all parties work together to steadily promote the implementation of the nutrition improvement plan for rural compulsory education students^[1].

2.1.2. Audit of special funds

Special funds are the funds used by administrative institutions for special activities, and the requirements for their management have been determined in the budget link. Most of the special funds come from government allocation, mainly involving poverty alleviation, agriculture, forestry and water conservancy, education, science, culture and health, transportation, energy and development, etc., with the characteristics of many projects, large amounts and wide scope. Special funds have designated purposes, and the management of special funds is the focus of the management work of public institutions, which needs to be accounted separately to ensure that the special funds are dedicated^[2]. Such funds shall be allocated by the people's governments at higher levels to their respective administrative regions and people's governments at the same level for the purpose of perfecting and improving the development of social public undertakings, social security and management, economic construction and financial subsidies. The establishment of special funds can effectively restrict the business activities of administrative institutions, which has strong professionalism and guidance^[3]. Special funds have three aspects of performance: first, concentrate financial resources, highlight key points. Its investment should conform to the concept of public finance, give full play to the regulation function of the government, and put a large amount of funds into the projects that maximize public benefits. Second, clear scope and classified management. In general, there are many kinds of special funds and the amount of funds is huge. Therefore, it is necessary to reasonably define the management scope and clarify the responsibilities of fund management departments, so as to perform their respective duties in the actual process of confirmation, allocation and use. Third, strengthen supervision and focus on performance. In the confirmation, allocation and use of special funds, the whole process of project funds should be supervised before, during and after the event, and the benefit feedback of special funds invested in the project should be carried out in a true and objective way to ensure the maximum benefit of special funds^[4].

The audit of special funds is a supervision activity carried out by the audit institution to the authenticity, legality and effectiveness of the income and expenditure of special funds. Under normal circumstances, the corresponding amount should be allocated to the designated account. The auditor needs to confirm the source and amount of funds in the

account, refer to the relevant subsidiary accounts to review the specific use of special funds, and analyze and evaluate whether there is misappropriation, no substantial use and illegal operation. The audit of special funds of administrative institutions can strengthen the supervision, evaluation and feedback on the use of special funds, and play a positive role in promoting the production and operation of administrative institutions in strict accordance with laws, regulations and rules. Adopting scientific and effective audit supervision means to supervise special funds can effectively improve the quality of audit work. At the same time, special funds can be used more reasonably and effectively, avoid the misuse of funds by non-compliant and inefficient projects, improve the work efficiency of administrative institutions, and promote the process of socialist modernization.

2.2. Theoretical basis

2.2.1. Educational equity theory

The idea of fairness in education has a long history. Confucius put forward the simple and fair idea of "no children without classes" more than 2000 years ago. The civic education of Athens in ancient Greece also contains rich ideas of educational fairness. The 1948 Universal Declaration of Human Rights stated that "the purpose of education is to fully develop the human personality and strengthen respect for human rights and fundamental freedoms" and that "everyone has the right to education, which should be free of charge, at least at the primary and basic levels". Rawls proposed the distribution of "basic good" in his Theory of Justice, that is, "all basic social good -- freedom and opportunity, income and wealth, and the basis of self-esteem -- should be equally distributed." Rawls proposed the principle of compensation for those with insufficient innate endowments or disadvantaged origins. In order to provide truly equal opportunities for all, society must pay more attention to those with low talent and disadvantaged social status, so that they can have equal prospects^[5].

If the nutrition improvement plan can be implemented well, it is the basis for rural students to have a healthy body, successfully complete their studies and pursue a better life. It is the "basic good of education" and provides a certain guarantee for the economy and life of poor rural families. Shan and Li (2019) proposed from the perspective of building educational equity in the new era that China's educational equity in the new era refers to that different social members at different levels enjoy free and equal rights when receiving public educational resources^[6]. Educational equity enables relatively equal distribution of educational resources to social members and reduces the difference in the starting line of education. For rural students, the nutrition improvement program has shortened the educational resource gap with urban students to a certain extent, so that urban and rural students can obtain a relatively equal educational resource base.

2.2.2. Theory of equalization of public services

The classical economist Adam Smith proposed that "as a monarch, he must provide certain public services, such as protecting national security, maintaining social stability, and conducting public works, and these public services must be equally enjoyed by all citizens." Public service is related to social fairness, justice, order and service benefits, and is a public good in the sense of maximizing social welfare. Ren and Bu (2013) believed that the equalization of public services includes two core contents: one is that all citizens

should have equal opportunities to enjoy public services, and the other is that the results of all citizens' enjoyment of public services should be roughly equal^[7].

Through the operation of public power to generate public interests, public organizations need to accept social supervision while using power to provide services. Compulsory education, as a basic measure for the cultivation of national quality, is of public welfare and necessity. It is an important responsibility of the government to provide equal compulsory education for every school-age citizen. Implementing the nutrition improvement plan is an important embodiment of the equalization of educational resources and the ultimate realization of teaching equity.

2.2.3. Policy implementation theory

According to the famous T.B.Smith process model, there are four major factors that affect the success of policy implementation: the ideal policy, the implementation agency, the target group and the policy environment. Smith's theoretical model can clearly reflect the changing trend of the four factors in the process of policy implementation at the macro level. Smith believed that the process from policy formulation to final feedback involves the above four elements, and each element interacts with each other and forms a certain tension, and the tension of this relationship will directly affect the implementation effect of specific policies. The ideal policy is based on the assumption that all relevant factors can achieve the optimal state; The target group mainly refers to the target scope of policy implementation, namely, small and micro enterprises in this paper. Enterprises of different sizes in different industries have different policy awareness. The executive organ is the policy executive organ with subjective initiative, in this paper mainly refers to the grassroots tax department; Environmental factors are in constant change, and their changes may have a significant impact on policy implementation. Fundamentally, these four factors will also have a certain connection and interaction. Based on a certain phenomenon, the national government formulates a series of policies, and the implementation agency applies corresponding policy measures to the target group to change the adjustable factors, and then makes the next policy adjustment according to the implementation feedback, so as to improve the phenomenon.

Nutrition improvement Program is an important education policy in our country, and its implementation is also affected by the related factors in the general policy implementation process. For example, in the process of policy implementation, the interaction among agencies, the guarantee of policy resources, the policy environment and other factors are also important factors to be considered in the implementation of the Nutrition Improvement Plan. Whether the policy is implemented in place is also an in-depth supervision of the government's executive power.

3. Objectives and Contents of The Audit of Special Funds for The Nutrition Improvement Program

3.1. Objectives

This special audit will investigate the implementation of nutrition improvement policies, study whether the special funds are dedicated and managed in accordance with legal and compliant procedures, whether the accounting and financial statements of public institutions are true and

accurate, and objectively and truly evaluate whether the special funds are used legally and effectively. The focus of the audit work is to standardize the procurement procedures, promote the procurement, transportation, storage, catering and supply of raw materials in the canteen of the nutrition improvement plan, and further strengthen the management and supervision of the catering of the canteen of the nutrition improvement plan. At the same time, in the future work, we will also think about how to better improve the efficiency of the use of funds under the premise of ensuring the safety of funds, and ensure the purchase of cheap and fair materials. Safe and healthy raw and auxiliary materials^[8].

3.2. Content

In view of the characteristics of the special funds for the nutrition improvement Plan, such as many objects, wide coverage and long time span, Y Audit Bureau insists on data first. By establishing a data analysis model, it analyzes the number of students in school days, the per capita consumption of food materials and the per capita meal standards, so as to reveal the shortcomings in the implementation of the nutrition improvement plan policy and promote the implementation of the policy.

3.2.1. Fund application and allocation

1. Check whether the reported data of the national plan areas are true and accurate, and whether there are students in rural areas who should be included in the nutrition improvement plan but are not, or who should not be included in the district and county but are included in the scope of nutrition improvement.

2. Check whether the data declared by the local planning areas are accurate, whether the education departments at all levels review according to the prescribed procedures, whether the scope of implementation is blindly expanded, and whether the nutrition and meal subsidy funds arranged by the local finance are fully provided. Secondly, we should pay attention to whether the number of benefiting students and the number of school days are misreported to ensure that the national basic standards are put in place.

3. Check the allocation of nutrition and meal subsidy funds, whether financial departments at all levels have timely and fully allocated nutrition and meal subsidy funds, the progress of target issuance, and whether financial interception is occupied.

3.2.2. Fund allocation

1. Check whether the allocation of meal subsidy funds is timely and accurate. If the financial department fails to allocate the funds in full according to the approved distribution plan, including the funds that should be allocated and the funds that are not allocated according to the standard, and the funds for nutrition subsidies are recovered to balance the budget, it may lead to long-term arrears in the accounts of schools, catering enterprises and suppliers, and affect the implementation process of nutrition improvement.

2. Check whether the allocation of meal subsidy funds is effective. Whether the allocated funds are in place, whether the meal supplies are efficient, whether the accounts can be paid in full, whether there is capital redundancy.

3.2.3. Fund management and use

1. Pay attention to whether the national nutrition and meal subsidy funds are included in the special financial account of the school, whether the funds are in compliance, whether the full amount is used to provide food for students, whether there

are directly distributed to students and their parents, interception, crowding out and misappropriation, false claim and false listing of expenditures, etc.

2. Pay attention to the distribution and distribution of living expenses subsidies for boarders from poor families. Check whether the distribution method, standard and beneficiary groups are in compliance, and whether the national nutrition and meal subsidy funds are used to offset the living expenses subsidy funds for boarders with financial difficulties, and whether the living expenses subsidy is used to purchase bedding, teaching auxiliary materials and other items for profit.

3. Pay attention to whether the construction projects involved in the special fund for canteen construction are completed according to the planned time.

3.2.4. Meal management

1. Legal compliance:

(1) Check whether the procurement of bulk food materials and raw materials is in compliance. Relevant government departments, schools and other procurement methods shall perform procurement procedures in accordance with regulations, and shall not appoint catering enterprises illegally in exchange for donations or loans.

(2) Check whether the meal quality of the nutrition improvement program meets the requirements. The procurement, storage, processing and distribution of food materials should be strictly managed. It is not allowed to purchase low-quality food at a low price, food in short term that will damage the health of students, and it is not allowed to only provide vegetarian dishes or deeply processed food such as dairy drinks and ham sausage that has been prohibited by the state as a nutritious meal. Secondly, check whether the establishment of meal access and exit mechanism, enterprises without qualification or "sick" meal, randomly reduce the quality and quantity standards of meal, resulting in food safety risks.

(3) Check the compliance of the Nutrition Improvement Program meal delivery model. In the process, we will focus on checking whether the school adopts the canteen for meals and provides complete lunch (hot food) according to the requirements. The school shall not contract or entrust the canteen to the outside in violation of regulations; Secondly, check whether the variety of food is single, whether the number of meals is reduced or changed, and be alert to the waste of meals caused by the implementation of the nutrition improvement plan in the form of additional meals when the demand for meals in school is not large in order to obtain business opportunities and subsidies without considering the actual situation.

2. Financial income and expenditure:

(1) Pay close attention to whether non-school meal expenses such as staff salary, fuel, water and electricity, transportation costs, faculty and staff living, and reception and dining at college meetings are crowding out the special funds of the food nutrition promotion plan, whether the food registration and management ledger and warehousing records are complete, and whether the retained shopping bills, lists and delivery forms have the signature and official seal of the supplier.

(2) For the rural school canteens that have cancelled the management of personal bank account, we will focus on whether the storage form of special funds is correct, whether they have opened an account with private identity to deposit public funds or retained large funds in the school.

(3) Whether the fund account of the rural school nutrition improvement Program is regularly and comprehensively announced.

3.3. Audit of special funds for nutrition improvement plan in Y City

From September to December 2023, Y Audit Bureau audited the special funds for the nutrition improvement plan for rural compulsory education students in Y City from 2021 to August 2023, and conducted an extended investigation on some schools implementing the nutrition improvement plan. All districts and counties conducted training and learning to further clarify the positioning of audit objectives, determine the focus of audit supervision, study audit implementation methods, form clear audit ideas and priorities, the division of responsibilities of internal personnel in the audit team, and formulate a clear roadmap for the organization and implementation of audit projects. Audit Bureau Y strengthens research-based audit in the stages of pre-audit investigation, audit implementation and post-audit evaluation, and strives to build a closed loop of audit research to improve the efficiency of project implementation and the quality of audit results. According to the author's participation, the following is explained by the audit situation of the audit team in S zone. Through big data audit and on-site account book voucher query, the following aspects are mainly audited:

3.3.1. Fund declaration and distribution

Local planning districts illegally included students in the main city to apply for the nutrition improvement program. From 2021 to the end of August 2023, the Education and Sports Bureau of S District illegally included 1,298 students from one main urban district school in the application scope of the nutrition improvement plan because it failed to timely adjust the schools that did not meet the requirements, and applied for RMB 951,100 more central subsidy funds. Through spot checks, it was found that some schools had misreported the number of benefiting students and the number of school days. For example, some students asked for leave and did not come to school, or some students did not have meals on that day, but the meals on that day were still used and allocated as part of the funds for nutritional meals. At some points, the financial department also failed to timely and fully allocate the funds for nutrition and dietary subsidies, which affected the progress of indicators.

3.3.2. Use of funds

1. Illegal appropriation of funds. From 2021 to the end of August 2023, in order to improve the progress of direct fund expenditure and complete the assessment of education expenditure, District S illegally transferred the nutrition and meal subsidy funds to the actual fund account, special financial account or escrow fund account of 90.5319 million yuan, and the remaining funds of 22.8347 million yuan were not reported to the superior as required, resulting in low efficiency of fund use.

2. Falsely listed expenditures of funds allocated over schedule. In order to improve the budget implementation rate, from 2021 to August 2023, the Finance Bureau of S District allocated a total of more than 140 million yuan of nutrition and meal subsidy funds to the Education and Sports Bureau of S District, Hongbo Trading Co., LTD and other catering enterprises and reported all the expenditure, but the actual expenditure was more than 130 million yuan, and the expenditure was reported more than 10 million yuan without

the actual settlement of the school.

3. Non-standard management of direct fund system. From 2021 to August 2023, the Finance Bureau of S District incorporated the nutrition meal subsidy funds into the management of the direct fund system, and the funds were allocated to Xuzhou District Education and Sports Bureau under the project name of Rural Compulsory Education Nutrition Improvement Plan funds. After verification, it was found that in 2022, the direct fund integration platform of provinces and cities actually paid 42.7 million yuan for the meal subsidies under the nutrition plan, while the related payment data of the direct fund system was 42 million yuan, with a difference of 700,000 yuan. Among them, 580,000 yuan was caused by the false entry of the assessment progress of direct fund payment by the District Finance Bureau, and 120,000 yuan was caused by the failure to timely associate, reduce and modify the payment data before the closure of the direct fund system at the end of the year. The reason for the difference is that the district Finance Bureau, in order to cope with the assessment of the progress of direct fund payment by the superior department, manually pre-input the payment data of nutritional meals in the direct fund system in advance, and then modify the payment data according to the actual payment data of the integrated platform at the end of the year.

4. Failure to implement the supporting funds for expenditure responsibility. In 2021, a total of 64,872 rural students in District S should enjoy the compulsory education under the nutrition improvement plan, with 190 subsidized days per year and 4 yuan per child per day. According to the relevant regulations on the joint financial authority and expenditure responsibility of provinces, cities and counties, the district-level finance should bear 0.17 yuan per day for each child, and should have 2.09 million yuan of matching funds, but S district does not have matching funds in accordance with the prescribed proportion.

5. Schools illegally crowd out nutritious meal ingredients. In five schools, teachers' meals illegally occupied students' nutritious meal materials and nutritious meal exchange materials, with a total amount of 400,000 yuan.

3.3.3. Meal management

1. Failure to settle funds according to the actual supply content. In the actual supply process, the audit control was not strict, and the average price of lean meat and hind leg meat was used as part of the price of other pork for settlement, resulting in an additional profit of 2,437,900 yuan for the supplier.

2. Illegal subcontracting by catering enterprises. In December 2021, Hongbo Trading Co., Ltd. obtained the right to feed 183 schools in District S through bidding. From March 2022 to September 2023, the enterprise did not actually undertake the meal supply business, but directly subcontracted the right to provide meals in the area to Hongjinji Trading Co., LTD., and collected a management fee of 1.05 million yuan from the nutritional meal subsidy fund at the standard of 6%.

3. Non-standard canteen management. The balance of material purchase and use shall be registered in the warehouse account books by special personnel according to the actual daily quantity and price. However, there are some situations in the spot check schools that do not register according to the actual quantity and price, do not register daily, use the inventory subtraction method to register, and do not use special personnel to register, resulting in confusion and errors in the account books.

4. Analysis of Existing Problems and Causes

4.1. Problems existing in special audit

4.1.1. Time is tight and tasks are heavy

This special audit project will be issued in September 2023, but the report needs to be completed before the end of December. That is to say, each district and county team of the early audit team needs to collect the meal information, nutritional meal settlement data, nutritional meal fund declaration information, school status statistics and other data of an average of 120 schools in a very tight time. Scattered collection and comparison of other relevant departments' industrial and commercial registration information, nutritional meal materials delivery form, bidding information, etc., preliminary found problems, such a task is undoubtedly heavy under the pressure of time. During the audit, the auditors should also pay attention to the changes in national policies (from the fall semester of 2021, the national basic standard will be raised from 4 yuan to 5 yuan per student per day), the market price (the price of S district will be settled according to the price department in the fourth week of each month), the sorting of the recipes and delivery lists of the school. Sort out the number of people eating daily, the actual class time, the amount of recipes and price check, whether the supply quantity is in accordance with the contract requirements, whether the price settlement is in accordance with the contract price, whether the floating is reasonable. These tasks should be completed in one month to one and a half months before the next step of extension work can be discussed and decided, so the time is tight and the task is heavy.

4.1.2. Insufficient verification surface

1. Difficulty in obtaining some data. It is difficult to obtain the number and number of subsidized days approved by the superior when verifying the actual number and number of subsidized days of meal clearing under the nutrition improvement Plan, and it is difficult to determine the actual number of meals, and it is also difficult to obtain the data of food material price and supply.

2. Difficulty in defining. The actual number of students in each district and county is not consistent, and the actual number of students is difficult to identify. Secondly, it is difficult to determine the scope of nutritious meals that local planning areas should enjoy, and the division of management responsibility is also vague.

3. Personnel barriers. Some auditors face the nutritional meal audit for the first time, and have no way to start with the key points and difficulties of the audit. Secondly, when facing the audit, the relevant personnel of the school or catering enterprise do not provide information, delay in providing information, provide false information and do not cooperate with the audit work, which leads to the obstruction of the audit process.

4.1.3. Information communication issues

The audit team consists of an audit team, whose members cooperate according to the division of labor. It is often necessary to conduct the audit in the same environment. However, due to various reasons, communication cannot be carried out in time in actual audit, and problems found are not reported in the first time. On the other hand, if the information is not screened, it will be reported upward, resulting in the accumulation of information and increase the workload.

4.2. Cause analysis of existing problems

4.2.1. Insufficient big data audit capability

In the face of such tight time and heavy tasks, if we can actively use computer audit technology, make full use of big data audit methods, realize the integration of information means and audit business, and obtain effective information in a short period of time, according to the characteristics of the special funds of the nutrition improvement program, such as many objects, wide coverage and long time span, it will be a qualitative improvement for the audit process. Secondly, the training and application of big data talents is also the future development trend, how to reasonably use data analysis tools and obtain effective data information to evaluate audit problems is also a test for audit talents. In the era of big data, auditors will involve more and more audit information in the process of economic responsibility audit. In this regard, auditors need to deepen their understanding of intelligent audit, fully grasp and flexibly apply blockchain, Internet of Things, big data and other technologies, so as to process relevant audit data more efficiently and intelligently, constantly innovate working modes, promote the improvement of audit efficiency, and simultaneously strengthen risk prevention and control efforts.

4.2.2. Lack of data resource management

In the face of a large number of schools, some could not obtain the list of school records and tax bills, and could not conduct data analysis. Some data publicity photos were lost, indicating that the school had defects in the storage and storage of relevant information and lacked awareness of information management. Due to the serious mismatch between organizational structure and functional positioning, the structure system is not smooth, Fuzhou government affairs informatization work and government affairs data resources lack a unified and powerful organizational leadership, it is difficult to fundamentally solve the problems existing in the government affairs data resource management system. In the actual operation process of promoting the aggregation of government affairs data resources, there is a lack of strong restriction measures for the business department not to share data, resulting in a long time, Fuzhou government affairs data resources have been in the situation of repeated collection, convergence and sharing, and difficult to deepen the application. The financial department is also unable to provide some information, indicating that there is a certain lack of supervision in the management of internal data resources.

4.2.3. Insufficient audit supervision

1. Insufficient supervision of special funds. The Finance Bureau did not work with the Education Bureau to strengthen the management of the use of funds according to their respective responsibilities and reasonably arrange the expenditure schedule, resulting in some departments adjusting the time and amount of nutrition subsidy funds to meet the assessment standards without authorization.
2. Insufficient supervision of meal quality. The education Bureau of the implementation of the school to strengthen the management of meals is not in place, some schools can not meet the prescribed standards of nutritious meals menu, the quality of meals to students can not meet the standard of nutritious meals.
3. Insufficient supervision of food material procurement. The Education Bureau does not carry out whole-process supervision and management on the procurement of

nutritional meal materials for students. The bulk food materials such as rice, noodles, oil, milk and meat cannot be centrally purchased and managed by the government. The procurement procedures of raw and auxiliary materials such as vegetables, fruits, dry goods and condiments cannot be supervised and standardized.

5. Make Recommendations

5.1. Data first, research and verification

In the audit involving capital issues, we make full use of big data audit methods, realize the integration of information means and audit business, collect data in various forms, compare and screen data efficiently, and promote the management level of the nutrition improvement plan of the audited units. We will protect the rights and interests of rural compulsory education students in accordance with the law, and give full play to the important role of "big data" audit in improving audit quality and strengthening the effectiveness of audit supervision. Studying policies and regulations is the premise and basis of doing practical research audit. Focusing on the policy requirements of "ensuring that every penny goes to students' mouths" as the main line, adhering to the macro perspective and micro approach, focusing on the policies and systems of the nutrition improvement plan for rural compulsory education students, the flow of funds, meal management and other aspects, the investigation and research were carried out by studying and sorting out the latest work requirements, visiting functional departments, holding pre-trial seminars, and carrying out business training. Carry out reverse analysis on possible problems and doubts, and form work guidelines and implementation plans.

5.2. Focus on process, investigation and evidence collection

Pay close attention to the feeding process, follow up the investigation, check the accounts and collect evidence, and do a good job in the key links of audit; By looking, checking, asking, visiting and other means, the fund use process, students' dining situation, food materials inventory quantity, review of warehousing books and reconciliation information, focusing on whether the management of nutritional food materials is standardized, whether the accompanying system is implemented, whether the internal control mechanism is sound, whether the public publicity is in place, and the audit problems and doubts are investigated and collected evidence in strict accordance with the procedures.

5.3. Promote reform through review, research and application

The fundamental purpose of audit is to promote rectification by revealing problems, improve the system, strengthen management, and do a good job in the "second half" of audit, not only to do real audit rectification, but also to promote the transformation and application of audit results. After the problems are found in the audit, the audit results should put forward suggestions to strengthen and improve the relevant work, so as to promote the education departments and relevant functional departments to further improve the system, effectively improve the guarantee of students' diet quality, and strengthen the "nutrition safety on the tip of students' tongue".

6. Conclusion

The audit of special funds for nutrition improvement plan in Y City, through the audit of many schools in the region, found out a number of problems of different nature, such as the balance of special funds for nutritious meals not being effective, the supply policy of nutritious hot meals not being implemented in place, and achieved the purpose of standardized operation of subsidy funds for nutrition improvement plan. In the process of management and use of the special funds, the special funds shall be strictly used to prevent the expenditure beyond the scope. Meanwhile, the implementation progress of the subsidy funds for the nutrition improvement plan shall be effectively promoted, and each student shall be effectively implemented to give full play to the use benefits of the special funds.

In the audit of special funds, scientific and effective audit procedures can be used to find loopholes in policy implementation and test the use of special funds more quickly and effectively. The implementation of special fund audit can promote the standardization of fund allocation, management and use of education finance and other departments, so that the use of special funds can be put into practice.

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