

Research on the Audit of Public Health Emergencies: A Case Study of The Online Audit of the COVID-19 Epidemic in Wuhan

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Abstract: Since COVID-19 outbreak, governments at all levels across the country have devoted huge amount of money to the epidemic prevention and control, in order to effectively cope with the emergency and to ensure that the effective use of funds, the public put forward higher request to the effective use of fiscal funds, to some extent also regulations to Social supervision department, in particular, the audit department has put forward higher requirements. Therefore, this paper investigated the online audit of COVID-19 outbreak in Wuhan to study its role in the process of epidemic prevention and control. This paper mainly analyzes the organizational structure of audit institutions and the status of online audit through sampling survey of audit staff in Wuhan and college students and other positions, and analyzes various problems in online audit work from multiple perspectives and puts forward solutions based on questionnaire survey and statistics. For some preventable emergencies, we can use data capture to analyze and predict the existing situation to strengthen the effect of prevention; We can also use the government's financial data on public expenditure to judge whether enterprises can independently face the public health crisis in the future. In addition, we also put forward some suggestions to deal with the problem of late information disclosure under the pandemic, and reduce the audit risk.

Keywords: Network audit, The COVID-19 epidemic, The questionnaire survey.

1. Background

Since the outbreak of COVID-19, a public health emergency, governments at all levels throughout the country have invested huge amounts of financial funds, and all sectors of society have also donated huge amounts of money and materials to support the epidemic prevention and control work in Hubei. With the gradual improvement of the epidemic situation and the further emergence of the recovery of economic and social development, the financial sector is playing an increasingly important role in implementing the central decision-making and deployment. At the same time, the public also put forward new requirements for financial work. The state audit should supervise the use of public financial funds and maintain the order of fair distribution of money and goods from all walks of life, which is an unshirkable responsibility of the state audit. Due to the characteristics of public health emergencies, the conventional national audit has some problems such as insufficient consistency in project content, method model, audit quality control and other aspects. Therefore, this paper takes Wuhan online audit as an example to explore the consistency of emergency audit in the face of public health emergencies.

2. Theoretical Basis and Literature Review

2.1. Sudden public events

In the National Overall Emergency Plan for Public Emergencies, public emergencies are defined as emergencies that occur suddenly, cause or may cause heavy casualties, property losses, ecological environment damage and serious social harm, and endanger public security. In short, public emergencies are difficult to predict. Sudden public events have the characteristics of suddenness, harmfulness,

destructiveness, uncertainty, complexity and comprehensiveness.

2.2. Online audit theory

Network audit is a kind of digital audit mode with mature computer audit technology. At present, there is no unified definition of online audit in the academic circle, and scholars have a variety of explanations for online audit. Some scholars suggested that the key of online audit is to use the network to query and call the relevant data of the auditee. By transferring the data, we can see the asset utilization status and problems in the operation of the enterprise. It has also been proposed that online audit is to use networked computers to connect audit institutions and auditees, and use the on-site audit implementation system to conduct online, real-time and continuous review and analysis of various departments. Compared with the regular on-site audit, there is no restriction on quantity and time, which makes the audit data collection and analysis more efficient.

Based on the above views, we can understand online audit from the macro level and micro level. From a macro point of view, the application of modern technologies such as computer processing technology and analysis technology is the key, while from a micro level, it is the network interconnection between the audit subject and the audited subject to achieve the audit supervision of the audited subject. This paper mainly analyzes online audit from a micro perspective.

2.3. National audit of public emergencies and immune system theory

According to the theory of "immune system", government audit is the immune mechanism of a country's economic and social operation. As a self-protection mechanism, audit supervision should play its role of prevention, disclosure and

defense, so as to ensure the normal operation of China's economy and society [4]. Therefore, on the one hand, national audit plays the role of supervision, evaluation and authentication, on the other hand, it plays the role of prediction, early warning and correction. By exercising the three responsibilities of supervision, evaluation and authentication, the state audit realizes the supervision and restriction of the state's public power, thus making the government's work more efficient and more popular, thus promoting the development of the socialist rule of law and making greater contributions to China's economic construction.

2.4. Research on public health emergencies

In China's Emergency Response Law, public health emergencies are defined as: "Sudden outbreaks of major infectious diseases, mass diseases of unknown causes, major food and occupational poisoning and other events seriously affecting public health that cause or may cause serious damage to public health. China experienced two serious public health and safety emergencies in 2002 and 2020, which seriously affected the development and progress of China's economy and the health of its citizens. They were SARS in 2002 And COVID-19 in 2020. Public health emergencies are characterized by sudden, high uncertainty, high destructiveness and high loss. Abruptness refers to the sudden occurrence of public health events, which makes people unprepared and unprepared; High uncertainty means that there is a high degree of uncertainty about the development direction and diagnosis and treatment methods of public health events; High destructiveness means that public health events will cause huge losses to social development and economic operation, with high intensity of destructiveness; High loss: it refers to the huge economic loss caused by the destructive nature of public health events. According to the survey data, the economic loss caused by SARS in 2002 was up to 100 billion yuan, increasing the uncertainty of the domestic economy and policies; In 2022, COVID-19 will spread all over the world, and many countries will die of COVID-19. So far, the death toll of COVID-19 may reach 18.2 million. Due to political control such as city closure and isolation, the global economy will stagnate and face a huge economic crisis. It can be seen from the above two major public health emergencies that if timely control measures are not taken, economic and social security will be greatly affected. The characteristics of public health emergencies increase the complexity and urgency of crisis management. This requires government departments to timely collect, sort out and analyze relevant information of public health emergencies in emergency management, and apply it to the whole process of response, so as to improve the governance efficiency of emergencies.

2.5. Research on the status quo of online audit under public health emergencies

Up to now, China has witnessed the outbreak of hepatitis A in Shanghai in 1988, the nationwide outbreak of atypical pneumonia in 2002, and the new COVID-19 in 2020, causing huge casualties worldwide. These sudden public health events have caused the slowing down or even stagnation of social life. This has caused great difficulties to the audit work. When SARS broke out in 2002, the development of Internet information technology in China was not perfect. For a long time, the traditional audit mode mainly checks the problems

in financial processing by reading financial vouchers and verifying financial information. During the audit process, more attention is paid to the problems in financial data and data processing specifications, ignoring the control and supervision of business management processes. In addition, some auditors did not realize the importance of information technology to the audit work, which also greatly reduced the audit efficiency. However, as far as the current social development is concerned, this form of audit has been unable to meet the needs of modern enterprises, so the online audit mode with high efficiency and timeliness has entered the public's vision. Online audit not only accelerates the transformation of audit mode, but also has significant advantages in audit supervision and reducing time and cost. Online audit has the following advantages: (1) Save audit cost and time. Generally speaking, the general audit process is that the auditor goes to the enterprise and asks for the invoice, bank statement and other related materials from the enterprise accountant. In order to verify the accuracy of the submitted materials, the auditor visits the supplier and counts the inventory quantity, which wastes manpower and material resources. On the other hand, online audit can be more convenient and quicker to obtain relevant vouchers and information by using Internet technology, which can save more audit costs and time. (2) It can effectively improve the quality of audit. Online audit can, to a certain extent, enable the auditor to participate in all aspects of the audit, maintain a communication relationship with the person in charge of the business and the company at all times, at the same time, can digitize the audit plan at all stages, efficiently execute the recorded audit procedures, and use computer technology and Internet communication technology to process the information and data obtained, reducing the incidence of data tampering by some auditors. Thus, it greatly maintains the independence and authenticity of audit. At the same time, the participation of auditors in the final data link is also reduced. The use of computer technology to process data makes the collected data more accurate and reduces some unnecessary audit risks. At the same time, the use of computers makes it easier for auditors to conduct comprehensive sampling, reducing the ability of auditors to make subjective assumptions, thus ensuring the objectivity of the audit data and the final audit report.

2.6. Research on emergency audit under public health emergencies

The most common audit problem in sudden public health events is donation. The goal of social donation emergency audit is to closely focus on the reception, distribution, use and other links of donations, and supervise and inspect the timeliness, effectiveness, reasonable compliance and accuracy of work implementation at all levels and links. Through emergency audit, it is necessary to check the completion of indicators such as the matching degree of money and materials, the coverage of donations, and the contribution to epidemic prevention and control by comparing the recipient's product name, specification, quality and quantity needs with the donor's intention and direction of use, so as to ultimately help the efficient and stable disposal of epidemic prevention and control. The emergency audit needs to verify the authenticity and legitimacy of the donation work, serve the standardization of the management and operation of the donation work and the openness and transparency of the donation work, so that the emergency

audit can be more accurate and guaranteed.

2.7. Research on Online Audit in Wuhan under the Epidemic Situation

The COVID-19 in China initially broke out in Wuhan, Hubei Province. The impact of the epidemic led to production suspension and a series of isolation and closure measures, which caused considerable economic losses. In order to maintain a more normal social order, under the impact of the epidemic, the audit industry derived from on-site audit, also known as online audit. During the epidemic, Wuhan audit department took the following measures to maintain the status quo of the audit industry.

2.7.1. The audit department establishes a project team to conduct online audit

The special auditors of Wuhan always pay attention to the epidemic situation in Wuhan, and regard maintaining social order, epidemic prevention funds and donations as a major political responsibility in view of the sudden and serious epidemic situation in Wuhan. During the epidemic period, due to the influence of closure and isolation, the audit room had certain limitations, which could not be comparable to the pre epidemic audit environment, and there was a certain degree of audit difficulty. However, in response to this situation, Wuhan audit commissioners took the online audit approach, made full use of Internet technology, the advantages of the Internet's fast and convenient, made full use of the off-site audit approach, built a policy analysis team and data analysis team with the help of the Internet, and strengthened the contact with the audited department through WeChat, NaiNai, QQ, Tencent conference and other Internet programs, so as to achieve an unhindered level of communication before the epidemic, Timely master the distribution, management and use of epidemic prevention and control funds.

2.7.2. Using Internet technology to help enterprises resume production

Wuhan Municipal Audit Bureau, by means of online audit and active use of big data, Internet technology, Internet audit, etc., completed the city's budget data collection and submission work very well during the epidemic, which also reduced the occurrence of such events as manual input errors, data submission errors, material review errors, and effectively helped the Audit Bureau and each audited department to resume production.

2.7.3. Pay attention to unemployment subsidies and improve convenience services

In order to mitigate the impact of the epidemic, help enterprises resume work and production, and maintain social stability and order, Wuhan City, Hubei Province, has introduced a number of policies and measures such as employment assistance, unemployment subsidies, and assistance to enterprises resume work and production. In order to ensure the timely implementation of these convenience measures and truly benefit the people, Wuhan Municipal Audit Bureau followed up and supervised the unemployment insurance benefits of the whole city for special audit investigation, and used information technology to provide more convenient services. For example, during the epidemic, the online business of returning to work was opened. In order to promote the convenience of business, Wuhan Municipal Audit Bureau used a large amount of data for audit and adopted big data audit method.

3. Overview of Public Health Emergency Audit

3.1. Impact of public health emergencies on audit business

The public health emergencies caused by novel coronavirus pneumonia in early 2020 have posed a huge threat to people's life safety and social and economic health. As the starting point of the outbreak, Wuhan people have made great contributions to the people of the country and even the world to fight against the epidemic. The novel coronavirus epidemic is coming, which is characterized by rapid transmission, wide range of infection, and difficult prevention and control, The central and local governments quickly launched the first level response to major public health emergencies. On January 30, 2020, the World Health Organization (WHO) listed the COVID-19 as a public health emergency of international concern. Although it emphasized that travel and trade restrictions were not recommended, China took the policy of closing Wuhan to further promote the prevention and control of the epidemic. Most travel and trade were also strictly prohibited, and residents stayed at home to make their own contributions to the prevention and control of COVID-19, The impact on our economy is incalculable.

Due to the impact of the COVID-19, the audit business could not go on smoothly. The so-called audit refers to the inspection and supervision of the authenticity, correctness, compliance, legality and effectiveness of the audited entity's finance, financial revenue and expenditure, business management activities and relevant materials by special means, authorized by the state or entrusted by other institutions or personnel, based on national laws and regulations, audit standards and accounting theories, and the evaluation and verification of its economic responsibility, so as to maintain financial laws and regulations, improve business management, Independent economic supervision activities aimed at improving economic efficiency. As the audit of many projects needs to be carried out at the auditee's site, under the influence of the COVID-19, it is difficult for the audit business to carry out offline audit work, which poses a huge threat to the smooth progress of the overall audit work. As online audit may lead to financial fraud, insufficient audit evidence, and falsification of audit evidence, the necessity of emergency audit is particularly prominent in the event of public health emergencies, Emergency audit puts forward specific countermeasures and suggestions by adjusting the audit concept, focusing on public health emergencies, revising professional emergency specifications, improving emergency audit methods by classification, and strengthening the supervision and implementation of rectification, which provides strong supervision and guarantee for the orderly development of audit business under emergencies.

3.2. Questionnaire design

3.2.1. Questionnaire design concept

Through the investigation and research on the basic personal information of the respondents, the respondents are divided into different categories of groups, and according to the design purpose of the questionnaire, a detailed research survey is conducted for each group, including the understanding of the key word of our survey - online audit. The respondents who do not understand can take the initiative

to understand the relevant concepts of online audit in the process of the questionnaire survey, And make a preliminary judgment on the importance of online audit in the regulatory department; At the same time, we also put forward higher requirements for the implementation environment of online audit to ensure the effective operation of online audit. Finally, through the comparison between online audit and on-site audit, as well as the limitations of the future development of online audit, the respondents can more intuitively feel the difficulty of promoting online audit.

3.2.2. Key points

Improve the respondents' understanding of the concept of online audit and the importance of online audit in the regulatory authorities.

3.2.3. Objects to be distributed

Wuhan auditors, college students and other professionals.

3.3. Preliminary analysis of questionnaire distribution and recovery results

The purpose of this survey is to understand the development of online audit in China. The survey lasted more than a month. A total of 300 questionnaires were distributed and 249 questionnaires were recovered. In the process of questionnaire classification, the questionnaire with seriously incomplete data and basically unfilled answers shall be removed. 210 questionnaires were finally available, with an effective rate of 84.34%. In the returned questionnaire, the staff of the audit institution accounted for 30%, college students accounted for 40%, and other professionals accounted for 30%. From the perspective that China's emergency audit of public health events is still in its infancy, the questionnaire is designed with clear focus, clear investigation direction and relatively simple questions, providing convenient conditions for the interviewees.

4. Questionnaire Analysis

4.1. Little understanding of online audit

Because of its strong professionalism, most people do not know about online audit. Online audit refers to an audit method in the information age, in which audit institutions use computer and Internet technology to conduct regular inspections of important departments or industries related to the people's livelihood of the country, and can obtain the data of the auditee at any time, so as to conduct regular audit and supervision of its financial revenues and expenditures and economic activities. According to the survey results of auditors, college students and other professionals in Wuhan, among them, very good understanding accounts for 3.33%, comparative understanding accounts for 16.67%, general understanding accounts for 23.33%, and no understanding accounts for 56.67%. However, when we subdivide this questionnaire, we find that ordinary employees who fully understand online audit only account for 20.54%, middle leaders for 38.47%, and senior leaders for 40.99%, It can be seen that at this stage, there are many loopholes in the understanding of online audit by auditors.

4.2. Low emphasis on online audit

It can be seen from the last survey that we do not attach much importance to online audit. When we conducted a questionnaire on "Do you think it is necessary to conduct online audit?" in 210 questionnaires, 0.00% of the results

were unnecessary, 93.33% were necessary, and 6.67% were indifferent. According to the cause analysis, 76.67% of the people think that the online audit technology is not mature enough, and 63.33% think that the financial funds are not enough. In a certain sense, the demand reflects the significance of building online audit. The attention paid by Wuhan's current audit institutions to online audit is also an important factor restricting the online audit system.

4.3. Influential factors of online audit

Since the online audit was proposed in 2001, there have been some factors affecting its development. According to the survey results on the limited development of online audit, 93.33% of them believe that network security is one of the most important reasons for the limited development of online audit. In addition, there are some potential problems that affect the development.

4.3.1. Current influencing factors

We know that network audit is carried out through computer and network technology, so network information security is very important. From the perspective of data transmission, online audit is to use network technology to integrate the relevant information of the audit unit and the audited unit, thus creating conditions for hackers to attack, thus affecting the normal conduct of online audit.

4.3.2. Future influencing factors

(1) Financial funds cannot be guaranteed

According to the interview with technicians related to online audit, it is necessary to set up an independent server in the computer center of each networking part of the system to collect electronic data. The cost of the front-end server is at least 300000 yuan, and the establishment of a data analysis platform for online audit also requires about 2 million yuan. At present, the construction of Wuhan audit network has not been authorized by the provincial and local governments, and financial support cannot be guaranteed.

(2) Most auditors cannot independently conduct online audit

Among the results, 82.45% of the people said that they could not independently complete the audit work. The online audit is based on the Internet with computers as the carrier. However, the online audit requires a lot of computer technology, so the current online audit generally needs the assistance of computer personnel. This is also an important factor restricting online audit.

4.4. Problems in the development of online audit

Since its development in 2001, there are many problems in our online audit, which has not been well developed so far. The existing problems are:

The current version of audit software is relatively low, and the existing templates are increasingly unable to adapt to new financial software, input specific data, and adapt to database changes, which may even lead to data loss. Network audit is a system with high technical requirements and needs to be constantly improved. However, the current information system project is more difficult to evaluate due to the lack of strict supervision mechanism.

The existing audit laws, systems and standard systems can no longer comprehensively guide and regulate the network audit work, nor can they completely solve various new situations, new problems and new disputes in Internet

business. After the implementation of network audit, due to the constant changes of audit environment, audit clues, audit security control, audit objectives, audit objects and other factors, the requirements for the construction of audit legal system are constantly improving.

5. In Depth Research on The Problem of Wuhan Audit Institutions' Exploration of Online Audit

5.1. Insufficient understanding of online audit and concept restriction

As an innovative term, online audit is to provide guarantee for the smooth progress of audit work in the face of public health emergencies. During the COVID-19 epidemic, the proportion of Wuhan audit institutions using online audit rose rapidly compared with that before the epidemic, but the final results were unsatisfactory. The main reason is that auditors' understanding of online audit is not enough, and it is also restricted by traditional audit concepts. Before the epidemic, the audit unit needs to go to the audited unit for offline audit in person, specifically including inventory counting, account checking, and inquiring about the specific situation of the employee company. Moreover, the audit team members will communicate online and offline while auditing. When one person finds audit doubts, the whole team will discuss together. If it is finally confirmed that it is the fault of the audited unit, The members of the audit team will immediately communicate with the person in charge of the auditee and ask him to give an explanation. In this case, the audit work is very efficient and effective.

However, due to the impact of public health emergencies, offline audit is forced to switch to online online audit. With the help of computer technology, the audit institution and the auditee can monitor the authenticity, legitimacy and effectiveness of the financial data and business data of the auditee in real time and remotely. In the process of online audit Communication and thinking habits need to be changed, which puts forward higher requirements for the professional quality of auditors. At this time, we can not use the previous habitual thinking to carry out audit work. Auditors need to further improve their professional suspicion ability to cope with the changes in online audit. At the same time, the auditee needs to actively cooperate with the work of auditors.

5.2. Network information security

Because the promotion of online audit is mainly achieved through network interconnection and the data processing technology of computer and database technology universities, and the application of network technology to the audit field is a double-edged sword. On the one hand, the network technology is very convenient and fast, saving a lot of time and costs, which is conducive to improving the efficiency of audit work, and the network also provides a convenient data transmission channel; On the other hand, the openness of network technology also brings unpredictable data security risks to the audit work. How to ensure the safe transmission of audit data on the network is the first problem to be solved in online audit.

5.3. Uncertain specifications and standards of online audit

As online audit is a relatively innovative term, no audit

standards, standards and norms have been established to adapt to the actual situation of online audit. Audit standards and norms are the guiding opinions in the implementation of audit work, which put forward higher requirements for the standardization and accuracy of audit work, and also provide guarantee for the specific development and implementation of audit work. They are the standards that auditors must abide by in their audit practice obligations, However, the online audit has not yet established appropriate audit standards and norms. The openness, virtuality, universality, real-time and other characteristics of the network make the online audit load different from the meaning of the past audit. The existing audit standards, audit standards system and audit laws and regulations system, to a large extent, cannot comprehensively guide and regulate the online audit practice.

5.4. Uncertainty of future development

As online audit is an emerging technology, it will take a long time for development and planning to reach a mature stage and successfully invest in audit practice, there is a lot of uncertainty about the future development of online audit, for example, the data interface provided by the audit system currently used by audit institutions only accounts for 20% of all financial software, For a long time, the data interface of financial software will become the bottleneck restricting the development of audit software, and the future development direction of audit system will also restrict the future development of online audit to a certain extent.

6. Countermeasures to the Problems Faced by The Development of Emergency Audit Under Public Health Emergencies

6.1. Promote the concept of audit networking and popularize online audit skills

According to the research on the online audit work in Wuhan, it can be found that some auditors are not familiar with or attach no importance to online audit, and online audit requires not only certain technical ability, but also audit talents with computer technology background. In the process of online audit, the construction of database and the construction of audit model for risk early warning are inseparable from the support of online audit professionals. Therefore, we must actively promote the idea of online audit and promote the research and application of computer audit technology.

6.2. Improve audit networking network security technology

Through online audit technology, audit data can be collected, transmitted, stored and analyzed. However, the Internet is an open network after all, so it is an urgent problem to minimize the risk of information leakage on the premise of ensuring information security. First of all, we should establish and improve the audit lifelong accountability system, strengthen the awareness of internal auditors, and avoid information leakage caused by private factors. The second is to ensure information security from the technical perspective. For example, renting cloud computing services converts the data storage medium of the physical hard disk into a virtual cloud disk to prevent intrusion; By establishing a dedicated audit network, the data center of the audit department can be

connected to the terminals connecting the department networks to achieve fast and safe data transmission.

6.3. Innovative development of intelligent remote audit tools and platforms

6.3.1. Reliable technical equipment

Reliable technical equipment is the basis of remote audit. On the one hand, the audit department should ensure that each auditor has a special computer and applicable software, and these equipment should have sufficient performance to ensure the good operation of the system and support the rapid processing of data, and can do a good job in data protection and virus protection. On the other hand, stable and secure network conditions are required. Remote audit needs to obtain audit evidence in digital form through the network. The instability of the network will affect the integrity of the electronic documents or data transmitted, thereby affecting the adequacy of audit evidence; The network is insecure, and electronic documents and related data may be tampered with, which will affect the reliability of audit evidence. In addition, the disclosure of data may cause a devastating blow to the competitiveness and goodwill of the auditee.

6.3.2. Competent auditors

To a large extent, remote audit relies on various information technologies and analysis models to collect or analyze data. In addition, at present, all units are strengthening the construction of information platforms, and part of the focus of remote audit is turning to information system audit, which requires auditors to be proficient in using computers and electronic audit systems, and have a certain ability to use databases and process data, Be able to understand the sources and coping methods of information technology risks, so as to conduct efficient data collection, processing and analysis as well as relevant interviews with the help of information systems and network communication channels. In addition, auditors should also develop self improvement capabilities that match the new era, explore independently in the process of participating in remote audit projects, and constantly master the required professional knowledge and skills.

6.3.3. Complete information system

Remote audit needs to rely on a complete information system, which requires the auditee to build an online office platform, complete business and financial activities online, leave traces and data, ensure the continuity and effectiveness of data, and constantly update and optimize the information system. In the process of updating and optimizing, the auditee needs to pay attention to the following points: (1) Real time collection of data. In order to ensure the quality and timeliness of data, data should be collected immediately to reduce the space for data manipulation. (2) Correct processing of data. From business data generated by specific businesses to financial data, or even statistical data, it is necessary to ensure that the data will not be distorted in the process of conversion. (3) Security of stored data. The storage of data shall be protected from both physical and logical aspects. Physically, it shall be ensured that there is no idle person entering the database location. Measures such as water, electricity, fire, dust and temperature control shall be taken; Logically, different permissions should be defined for different posts to ensure that visitors to the database have compliant permissions, that data will not be tampered with and stolen at will, and that every change and download of data will be

recorded.

6.4. Use data capture technology to analyze the current situation and predict the future to reduce the loss of the enterprise

The applications of data mining in the financial field include investment evaluation and stock market prediction. Because of the great risk of financial investment, it is more necessary to analyze the relevant data of various investment directions in order to select the best investment direction when making investment decisions. Managers can classify and rate customers by analyzing their repayment ability and credit. This can reduce the blindness of lending and improve the efficiency of capital use. At the same time, we can also find the leading factors that play a decisive role in repayment, so as to formulate corresponding financial policies. Data mining processes the existing data, finds the relationship between data objects, and then uses the learning pattern to make reasonable predictions.

6.5. Use big data to audit whether the government's public expenditure is reasonable

Because big data has the characteristics of large amount of data and fast processing speed, the audit unit can use big data and other relevant tools to review the financial expenditure of governments at all levels, especially the government's data on public expenditure, explore the percentage of public expenditure in all expenditures to explore whether the government has made due responsibility to the public, and can set a lower limit on government public expenditure, When necessary, we can spend more to protect the legitimate rights and interests of citizens. By strengthening the control of government public expenditure and combining with the prediction of the future epidemic situation by relevant departments, we can judge whether the government can independently face the future public health crisis to ensure the life safety and health of citizens.

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Enclosure

(1) Questionnaire

1. What is your gender? [Single choice question]

- Male
- Female

2. What's your major? [Single choice question]

- Management
- Science and engineering
- Medical
- Other disciplines

3. What unit do you come from? [Single choice question]

- Firm
- Colleges and universities
- Enterprise
- Public institutions
- Other organizations

4. What is your position? [Single choice question]

- Senior management
- Accountants, auditors
- Assistant
- Students
- Other positions

5. Do you know about online audit? [Single choice question]

- Very familiar
- Better understanding
- General understanding
- Don't understand

6. Do you think local authorities need to conduct online audit network audit? [Single choice question]

- Necessary
- Not necessary
- Not important

7. Do you think the network information security has an impact on the promotion of online audit? [Single choice question]

- Yes
- No
- Uncertain

8. Why do you think the online audit network test is not fully implemented [multiple choice questions]

- The auditee does not cooperate
- Equipment, technology and other reasons
- Difficult to implement
- High execution cost
- Other reasons

9. What do you think are the key elements of online audit to replace on-site audit [multiple choice questions]

- Technical conditions meet
- Improvement of standardization
- Professional skills improvement of auditors
- Cooperation of the Auditee
- Accuracy of information provided
- Others

10. What factors do you think will affect the development of online audit in the future [single choice]

- Financial support cannot be guaranteed
- Insufficient technical level
- The development of online audit is not standardized enough
- Insufficient skills of auditors
- Subjective exclusion of the entity
- Insufficient information or false information
- Others