

# Research on Policy Implementation Audit

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**Abstract:** Policy implementation audit can be interpreted as an audit way to promote more maneuverability and scientific rigor of policies, to fully implement public economic policies, and to effectively fulfill the public entrusted economic responsibilities of the government. On the basis of summarizing the concept, content and transmission links of policy implementation audit, this paper reviews its institutional evolution and development at home and abroad, and probes into the significance of implementing policy implementation audit. At the same time, combined with the theory and practice of policy implementation audit, this paper analyzes the existing problems of policy implementation audit in China at the present stage, puts forward countermeasures to promote the development of policy implementation audit, and explores the construction of a more scientific, perfect and operable evaluation system to provide a scientific and feasible evaluation basis for the effective implementation of policy implementation audit. In order to better play the role of evaluation system in policy implementation audit practice. This paper also puts forward other countermeasures and suggestions to promote policy implementation audit, including extending the breadth of policy implementation audit, exploring the depth of policy implementation audit, strengthening the integration of cross-project, cross-field and cross-period results, and strengthening the application of new audit technology to achieve scientific and technological strong audit. Compared with developed countries, the theory and practice of policy implementation audit in China are not mature, there are risks and opportunities for development. Therefore, China needs to strengthen the innovation of audit methods, promote the long-term development of policy implementation effect audit, and then serve the national governance, to achieve the modernization of national governance.

**Keywords:** Policy implementation audit, Government audit, National governance.

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## 1. Foreword

After entering the 21st century, China's attention to policy implementation audit has been increasing, and the national audit work conference has repeatedly put forward requirements for policy implementation audit. In recent years, the CPC Central Committee and The State Council pay more and more attention to the policy tracking audit, and the requirements are gradually improved. At the First Meeting of the Audit Commission of the CPC Central Committee in May 2018, it was proposed to expand the scope and depth of audit oversight, avoid blind spots in oversight, and strengthen follow-up auditing of the implementation of major policies and measures of the CPC Central Committee. In June 2019, the Audit Commission of the CPC Central Committee issued the Circular of the Guiding Opinions on Deepening Efforts to Achieve Full Audit coverage, and tracking the implementation of major policies and measures was listed as one of the key tasks for achieving full audit coverage. In July 2019, the General Office of the CPC Central Committee and The General Office of the State Council issued the Regulations on Auditing the economic responsibility of Leading Party and Government Officials and Leading Personnel of State-owned Enterprises and Public Institutions, including the implementation of the Party's and state's economic policies, decisions and arrangements as an important audit content. All these show that the audit of the implementation of major national policies and measures has become a "required action" of policy implementation audit, which is an important mission entrusted to policy implementation audit in the new era. Let auditing be a good solution to the problem of the effectiveness of economic policies.

## 2. The Concept, Content and Delivery of Policy Implementation Audit

Policy implementation audit is to evaluate the implementation and implementation of major policies according to specific procedures and standards, find out problems, analyze the root causes and put forward countermeasures. Audit institutions shall be timely intervention, on the basis of fiscal financial revenues and expenditures, in the process of implementation of main body to carry out the national policy on the exercise of power, responsibility and implementation of the audit configuration resources investigation, assessment and analysis, the goal in the first place is the guarantee policy implementation, and then improve the central policies and eventually promote the country's economic security and sustainable development.

The content of policy implementation audit is to audit policy implementation mechanism, implementation process and implementation results, and then analyze and evaluate its political benefits, economic benefits and social benefits. Its transmission link includes: the central government issues policies, local governments formulate corresponding implementation rules, implementation policies, monitoring policies, evaluation policies, feedback and adjustment policies. Policy implementation audit is a kind of audit evaluation, which has foresight, extensibility, political sensitivity, dynamic and timeliness. It is a new form of government audit diversification and reflects a new development direction of government audit. Its emergence and development enrich the connotation of audit and realize the value added of modern audit.

### **3. The Development of Policy Implementation Audit at Home and Abroad**

The United States began to carry out policy implementation audit very early and took it as its main responsibility. It has penetrated into all aspects of national governance and formed a complete and feasible evaluation system, which has been recognized and guaranteed through legal forms and is representative and leading in the world. In the 1970s, the United States Government Accountability Office (GAO) began to implement policy implementation audit. As a supervisory department, GAO has a high degree of independence. It evaluates the performance of government duties and the realization of policy objectives from an objective, impartial and professional perspective, and plays a pivotal role in the Congress and federal affairs. In 1993, both houses of Congress passed the Government Performance and Results Act, which provided legal guarantee for the implementation of policy audit in the United States.

At present, countries have not reached a consensus on whether to carry out policy implementation audit, how to carry out policy implementation audit and how to evaluate the results of policy implementation audit. Australia and Germany have made policy implementation audits an integral part of their work; Audit institutions in South Korea and The United Kingdom have carried out business activities related to policy implementation around government economic responsibility audit. Canada and Japan audit policy implementation without evaluating results; In order to maintain audit independence, South Africa and Britain did not make audit evaluation and put forward corresponding suggestions; France entrusts the Court of Audit with the right to assist the Parliament and the government in supervising the implementation of policies and measures in the form of the constitution. Since 2007, the Court of Audit has supervised the implementation of national policies and evaluated the effect of policy implementation. Before carrying out the policy implementation audit, the German Federal Court of Auditors also provides certain consulting services on the policy implementation plan to reduce the audit risk in the future. The stone of another mountain can attack jade. This paper briefly summarizes the development of policy implementation audit in the United States and other countries, forming enlightenment for China to carry out policy implementation audit.

The practice of policy implementation audit started relatively late in China. With the spread of policy implementation audit in western countries, China has gradually explored how to improve the quality of policy implementation through national audit in theory and practice. Policy implementation audit is an important way for national audit to serve national governance. The requirements of national audit to strengthen the implementation of policies and promote the improvement of policy benefits are constantly clarified and deepened. To ensure the implementation of policies by auditing means has become the basic requirement for national audit to play its supervisory function. In September 1983, the National Audit Office, PRC was formally established. Audit institutions in China carried out policy execution audit and actively explored the development rules of policy execution audit, which complied with the trend of international audit practice and met the development requirements of modern audit.

### **4. The Significance of Carrying Out Policy Implementation Audit**

As China's economy has entered a new normal, reform has also entered a critical and deep-water period. Some problems in the national economy remain intractable: an irrational economic structure, an extensive and backward mode of development, high input, high consumption of energy, high pollution and low efficiency; Local governments are deeply in debt, spending beyond their means, and fiscal revenue is highly concentrated in the central government. Increasing non-performing assets and haphazard monetary policy regulation; The country's foreign exchange reserves are in danger of shrinking; The government's overseas investment performance is poor; Real estate bubble is accumulating day by day, once burst, great harm. This set of problems threatens economic security and social stability and, left unchecked, will have unbearable consequences. In the face of a series of national policy requirements such as "steady growth, promoting reform, adjusting structure, benefiting people's livelihood and preventing risks", how to be the "supervisor", "caretaker" and "feedback" of policy implementation audit has become a new theme of national audit function expansion. The implementation of policy audit is conducive to timely revealing the institutional obstacles, institutional defects and institutional loopholes that hinder the deepening of the reform of state-owned enterprises and the improvement of the modern enterprise system with Chinese characteristics, and promoting the improvement of the management system of state-owned enterprises and state-owned assets. Pay attention to debt restructuring, business integration, asset revitalization and disposal, internal reform, employee resettlement and other specific tasks related to the implementation of specific control measures and work progress, promote the unit to deal with historical problems, to achieve "slim and healthy"; We will promote reform of the authorized management system for state capital, accelerate the optimization of the distribution, restructuring and strategic reorganization of the state sector of the economy, and help maintain and increase the value of state assets. We will reveal the tendency and typical problems in the operation and management of state-owned enterprises and state-owned assets, put forward countermeasures and suggestions to solve these problems, promote the improvement of the quality and efficiency of state-owned enterprises, enhance the vitality and competitiveness of state-owned economy, and promote reform in the quality, efficiency and driving force of economic development. Under the new round of institutional reform, the supervision function of audit is further optimized, and its independent supervision right has become an important part of the national supervision system. The third Plenary Session of the 19th CPC Central Committee adopted the Plan for Deepening the Reform of Party and State Institutions and set up an audit committee. At the first meeting of the Audit Committee, General Secretary Xi Jinping stressed that "we should deepen the reform of the audit system, emancipate the mind, keep pace with The Times, innovate the audit concept, and promptly reveal and reflect the new situation, new problems and new trends in various economic and social fields". The reform of audit management system provides a new historical opportunity for the development of audit cause, but also brings new challenges. In recent years, national audit not only plays a key role in promoting the construction of a clean government, but also contributes to the scientific

development of national audit by maintaining financial and economic order to ensure the healthy operation of the economy and society, effectively improving the political position and policy effect of policy implementation audit, and promoting the realization of good national governance.

#### **4.1. Improving the Accuracy and Effectiveness of Policy Implementation**

Audit institutions carry out policy implementation audit is an important measure to promote the smooth implementation of central government orders, orders and prohibitions. It can realize whole-process tracking supervision, dynamic monitoring of the implementation of various policies, and observe the running track of various policies from different aspects and different links. By monitoring and supervision, form different levels, different angles of monitoring network, all-round observation policy according to the design of the path to follow, to promote this unit development goals and making important decisions and national policy objectives and policy measures of the organic link, to ensure effective national policy to promote and implement, prompting policy play its role and value. Through the analysis and investigation of data, we can timely prevent and remedy the defects and deficiencies of policy implementation. Starting from the policy itself, the influencing factors that affect the implementation of the policy, hinder the implementation of the policy and lead to policy deviation from the expectation are identified, so as to avoid the risk of distortion in the implementation of the policy and correct or even eliminate the policy deviation. Through systematic supervision and quantitative evaluation, we can timely adjust adverse situations such as ineffective policy implementation, improper use of projects and reduction of public property, rectify implementation problems and system defects in a timely manner, improve the efficiency of policy implementation in a subtle way, achieve policy effects and expected goals, and improve the implementation of major national policies.

#### **4.2. Strengthening the Construction of A Responsible Government**

The development of traditional audit theory depends on the relationship of entrusted economic responsibility, and its purpose is to promote the effective implementation of entrusted economic responsibility. Under the framework of national audit, the public is the principal, and the government is the trustee of public resources management. Government departments are the main participants, promoters, carriers and implementors of major national policies and social responsibilities. National audit must focus on government responsibilities, hold the government accountable, and urge the government to fully and effectively fulfill its public entrusted economic responsibilities. China's audit institutions are part of the government institutions, is a kind of endogenous power, must play a beneficial role in the system, service and guarantee the safe operation of the whole system. Audit institutions are the economic supervision departments of the country. Auditing the implementation of policies is a statutory duty of audit institutions in China. It can take into account the dual needs of "accountability" and "efficiency" to supervise the implementation of entrusted responsibilities of the government, and is an important audit way to promote the construction of a responsible government. If the evaluation of policy implementation is regarded as the evaluation of the

performance of public fiduciary responsibility, the behavior of administrative agencies should be regarded as the supervision focus by analogy with the requirements of managers' behavior in contract theory. According to the new public management theory, the government departments as administrative organs should be gradually transformed into management organs focusing on the quality of public service, instead of being the subjects issuing orders. Therefore, the significance of policy implementation audit is not only limited to improving the effectiveness of policy implementation, but also should expand its significance to improve the internal governance level of administrative departments and alleviate the low transparency of government information. In the process of promoting fiduciary responsibility, the government takes the implementation of various policies as the focus, formulates scientific and reasonable rules for the implementation of public policies and continuously and effectively implements them, which helps to guide the allocation of resources, mediate social conflicts and solve social problems. Carrying out policy implementation audit and supervising the exercise of power in the allocation, management and utilization of public resources are necessary to help the government hold the political bottom line and grasp the right direction of development. Therefore, we need to give full play to the policy implementation audit supervision of power operation mechanism, promote the leading cadres and leading personnel unavailability in accordance with the law and justice in unavailability, honesty and unavailability, really play a "manage key people, pipe to the key points, in key time" the role of the deep analysis is not as slow as, false as a, as a problem, reveal all kinds of serious discipline violations, We will ensure the safety and integrity of state-owned assets, treat all of them equally before laws, disciplines and rules, and make good use of their role as a straitrein the exercise of power and a sharp sword in fighting corruption. The implementation of policy audit is conducive to maintaining financial and economic order, improving the efficiency of using financial funds, ensuring the security, integrity and effectiveness of national resources, and promoting the healthy and stable development of national economy and society. At the same time, it will help strengthen policy implementation, improve the efficiency of government services, promote clean governance, and build a responsible government.

#### **4.3. To Serve the State in Making Economic Decisions**

Audit institutions are not only the economic supervisors of the country, but also the feedbacks of economic information. Through supervision, audit institutions pay constant attention to the changing situation of economic operation, carry out special audits on the emerging problems, tendencies and generalities in the economic system in a timely manner, conduct systematic analysis and comprehensive evaluation from both macro and micro aspects, and form audit results and develop and utilize them. To carry out the policy implementation audit, be helpful for monitoring and trend forecasting of future economic trends, to grasp the general regulation of economic operation, can provide information for national economic decisions, make the country choose the favorable opportunity, formulate reasonable fiscal and tax policy, industrial policy, timely adjust macroeconomic policies and changes, the reliable basis for the decision of the national economic, Policy benefits have been maximized.

## **5. Problems Existing in Policy Implementation Audit at The Present Stage**

### **5.1. Audit Lacks Depth and Breadth**

At present, China's policy implementation audit mostly focuses on the use of funds, attaches too much importance to effect evaluation, and rarely involves the evaluation of the policy itself. It does not consider various factors from the advantages and disadvantages of the policy itself, and does not analyze whether the policy itself is legal, scientific, operable and applicable. In addition, the audit scope of policy implementation is not broad enough. Audit activities focus on the implementation process of policy and do not involve too much in its research, formulation and decision-making. In the policy decomposition, adjustment and other links coverage is relatively narrow, did not play its role from multiple angles and all-round. We are used to audit in the financial field, focus on traditional financial data change, ignore the money running behind the power and responsibility as well as how to achieve the goal of policy, the intrinsic relationship between economic activities and economic policy lack of thinking, rarely from the aspects of economic indicators, the social public satisfaction to the analysis of the change, We have not actively explored the root of the problem from the institutional level such as system mechanism. This kind of working mode and thinking mode of financing based on capital and finance based on finance makes the audit results inevitably stay at the level of explanation, without going deep into the perfection of system, mechanism and policy, which weakens the audit function, limits the vision of audit and reduces the effectiveness of audit.

### **5.2. There Are Defects in Audit Techniques and Methods**

China's audit system construction has made great progress, but the development is still unbalanced. The informatization construction of a considerable number of local audit institutions and even some professional audit teams seriously lags behind the change and development of the audit environment. However, the focus and entry point are not clear enough, the audit method is too traditional, manual inspection and sampling survey method is still the mainstream, relying on information system collection, screening, verification, analysis, review and other audit methods are not widely used. The data mainly come from the authorities, and the data collected independently are few and lack scientific and reliability. In the process of data analysis, no corresponding model is developed, resulting in inaccurate data analysis and low degree of sharing. Policy implementation audit method, lack of flexibility and innovation in both data acquisition, processing and analysis on all defects, and form a lag in reporting process problems have been found, there is no guarantee that the timeliness and accuracy of information feedback, can't really meet the requirements of policy implementation audit, timeliness remains to be enhanced. In addition, China's policy implementation audit is mainly professional audit, the organization is still single, failed to establish a comprehensive evaluation and linkage mechanism integrating early warning, monitoring, correction, sanctions and feedback, affecting the effectiveness of audit supervision. It is difficult to meet the requirements of policy implementation audit with the traditional auditing method

focusing on account books and funds, and the means and methods of auditing need to be diversified. Therefore, a new system of auditing methods must be developed and applied flexibly according to specific policies. The objectivity of data collection should be strengthened. In the data information system, it is necessary to combine qualitative and quantitative methods, attach importance to data reliability, require data providers to be responsible for data, adopt empirical evaluation methods, and make extensive use of external results to ensure the comprehensiveness, reliability and authenticity of conclusions. Only on this basis can we talk about the improvement and perfection of audit technology.

### **5.3. The Evaluation System Is Not Sound Enough**

At present, the theoretical and practical development of policy implementation audit is in a preliminary state, and its evaluation system is still in the stage of incomplete, lacking scientific evaluation criteria and evaluation methods, and lacking public participation mechanism in policy evaluation. Because of the lack of knowledge reserve and the limitation of their own quality and ability, auditors often have a single way of thinking. Therefore, when conducting policy evaluation, it is inevitable to replace factual analysis with value judgment and quantitative conclusion with qualitative analysis, which leads to hidden risks and risks of audit quality. The effect of policies is ultimately reflected in the satisfaction of policies to the public's relevant interest requirements, and the public has the most say on the implementation effect of national policies. However, in the process of policy formulation, implementation and evaluation, the public often loses its voice. Policy implementation audit process presents complexity, lack of openness and transparency, many social masses are unable to understand the detailed situation, also unable to participate in the supervision and management system. Decision-makers and executives do not provide channels for the public to express their wishes and interests, or the channels are not smooth, making the public lack of voice. Public decision-makers are unwilling or fail to hear the voice of the public, which makes the formulation and implementation of policies face the risk of failure.

## **6. The Development Countermeasure of Policy Implementation Effect Audit**

### **6.1. Expand the Breadth and Depth of Audit**

The current policy implementation is affected by many factors, and there are defects and deficiencies. Therefore, it is necessary to combine theory with practice to realize the comprehensiveness and perfection of policy implementation audit from the essence. The implementation of policy implementation audit, before the audit should be comprehensive, multi-angle, in-depth understanding of policy, systematic sorting of relevant policies, clear the background of policy implementation, distinguish the functions of audit institutions, identify the focus of supervision and evaluation, so as to effectively promote the implementation of policy implementation audit project. The current mode of mining results mainly for a single project should be appropriately changed, and efforts should be strengthened to integrate results across fields, periods and projects, highlight the depth of mining, and make policy evaluation results more

systematic, comprehensive and macroscopic. We should focus on achieving full coverage of audit, plan all audit tasks, consider and organize them carefully, adopt integrated, embedded and "1+N" project management methods, and promote in-depth integration, so as to achieve "multiple audit", "multiple audit" and "multiple audit". To extend the breadth and depth of audit, the use of information technology is indispensable. It is necessary to establish a high-level professional team for comprehensive data analysis, implement the audit project management mode of "unified organization, decentralized database construction, centralized analysis, emphasis on key points, and scientific management", and establish comprehensive audit analysis models covering finance, finance, enterprise, resources and environmental protection, etc. Sort out different industries, different units, the relationship between different economic item information data, of the relevant economic matters of policy execution units electronic information data in real-time analysis, trace analysis of various kinds of major capital flows, comprehensive evaluation related duties to perform and policy execution, discover the hidden perils and major problems in the implementation of the policy risk, put forward the countermeasures, Give full play to the early warning and defense function of audit. For example, financial audit focuses on analyzing the policy implementation efficiency of government departments; enterprise audit focuses on analyzing the influence of policies on the operation of a certain industry and state-owned economy; financial audit can analyze the policy effect of the operation of the whole national economy by combining the audit data of enterprises. In addition, it is necessary to guide and drive local audit institutions to speed up information construction, integrate information resources and form joint force.

## **6.2. Strengthen the Application of New Audit Technology**

In his report to the 19th National Congress of the Communist Party of China (CPC), General Secretary Xi Jinping stressed the need to "strengthen our ability to carry out reform and innovation, maintain an enterprising spirit, be good at promoting work creatively in light of actual conditions, and be good at using Internet technology and INFORMATION technology in our work." The decision makes arrangements for the application of science and technology in economic and social development, focusing on the application of technology in administrative management, the construction of a digital government, the optimization of the basic database of economic governance, and the acceleration of the building of an innovative country. Adhering to the path of scientific and technological audit is a long-term and sustainable work concerning the high-quality development of policy implementation audit. It is not only the innovation of audit technology and methods, but also a good opportunity to comprehensively and systematically reform the management system of departments and units, strengthen risk management and early warning, and enhance organizational value. Big data, Internet, chain blocks, machine learning, artificial intelligence, the emergence of emerging technologies, such as the impact on economic and social life at the same time, provides the useful for policy implementation audit quality development path, must fully understand the importance of strong policy implementation audit persisted the science and technology review, seize opportunities to accelerate development, promote the

informationization level to a new level.

In the new era, under the environment of big data and Internet finance, it is necessary to strengthen the application of new audit technology and achieve strong examination of science and technology. Realize real-time data collection and update, improve the efficiency of data analysis. Policy implementation audit is a systematic project, which is complicated in data collection and analysis. At the present stage, due to the influence of various factors, there are unstable and immature phenomena, so comprehensive analysis is needed. The audit environment of data integration is of great benefit to tracking audit content and improving audit efficiency. It is necessary to strengthen the construction of audit informatization, promote the construction of digital government, strengthen the orderly sharing of data, and extensively promote the big data audit. Index system assignment need to collect from the process of policy implementation of department of a large number of original data, the auditor can be formed by examining the policy enforcement of relevant documents, meeting records, transcripts, ask policy enforcement and those responsible, economic data was obtained from the functional departments, accounting data and financial data, Information of each indicator was collected through various channels, such as Internet search policy information disclosure, field control test and travel test. Compared with the traditional audit methods depend on the sampling analysis, the method of the large data of overall "=" sample under the support of the whole data model, almost all sample data mining analysis, realize the so-called "audit", provided the condition for a complete coverage of the audit, effectively avoid sampling risk, to prevent the cause for lack of means "the net". With the increase of unstructured data, big data technology can play a more critical role in data mining, text and image recognition and data association, promote the formation of dynamic monitoring system and improve audit efficiency. Therefore, it is necessary to strengthen the application of image data and simulation technology, and integrate the Internet of Things, cloud computing and visualization technology into it, so as to improve its effectiveness and guarantee the audit evaluation of policy implementation.

The ability of auditors to use information means needs to be improved, the organic integration of various scientific and technological means and policy implementation audit needs to be explored, and the shortcomings and bottlenecks restricting the development of big data audit need to be solved, and the big data thinking of speaking with data, making decisions with data and managing with data needs to be improved. It is necessary to make good use of the characteristics of large concentration, large integration and large association of audit data, optimize the audit organization process, and improve the automation and intelligent work level of policy implementation audit by implementing new modes such as off-site audit, networked tracking audit and real-time monitoring and early warning. With the continuous development of social economy and science and technology, it is necessary to constantly adjust the technology to keep pace with The Times and meet the requirements of the modernization of policy implementation audit.

## **6.3. Establish A Scientific and Sound Policy Implementation Audit and Evaluation System**

The implementation of policy implementation audit should

not only provide reference and early warning for policy formulation and implementation, but also provide independent audit opinions for policy matters concerned by the public. Therefore, it is necessary to construct a perfect theoretical system of policy implementation audit and an effective evaluation index. China's policy implementation audit is still in the stage of emerging development, audit evaluation standards, index system are still exploring, still need to develop a lot of theoretical knowledge to support. The theoretical system should have characteristics and conform to the actual development situation. Starting from the way, significance and evaluation index, the basic content of policy implementation should be taken as the research project to finally realize the perfection of the theoretical system of policy implementation audit. The evaluation indicators of policy implementation audit should reflect the intention of policy objectives and provide a comprehensive measure of policy performance. Its selection is bound to be standardized, rigorous, scientific, but also to reflect whether the policy implementation is in line with national policies, operability, quality and so on, in order to promote the perfect implementation of major national policies.

The construction of policy implementation audit evaluation system can be divided into two parts: one is the general evaluation system, which can be used for reference in all policy implementation audit evaluation indicators. The audit evaluation system of policy implementation can be constructed from three perspectives of economic benefit, social benefit and ecological benefit, and from two aspects of policy itself and the effect of policy implementation, which can basically meet the needs of audit evaluation of policy implementation effect and emphasize the universality of evaluation indicators. Second, professional evaluation system. This should be classified according to the objectives of policy formulation and the scope of application of policy, and the evaluation index system of policy implementation audit should be classified by considering the policy types, policy objectives, policy implementation subjects and other factors. This part of evaluation index emphasizes the particularity of policy. The specific inspection indexes of the policy implementation audit evaluation system should include: the exertion of economic policy function and the fulfillment of government function; To implement major state strategies and principles; Major risks and hidden dangers in the implementation of policies; Management loopholes and violations in policy implementation; Systems, mechanisms and institutions that restrict the implementation of economic policies; Sustainable policy implementation. These contents basically cover the evaluation of the legitimacy, rationality, economy, efficiency, effect, risk, safety, sustainability and other elements of the implementation of economic policies. The audit evaluation system of policy implementation is not invariable. Through communication with index evaluators and feedback of audit information, the index system should be updated in time to adapt to the changes of internal and external environment and deal with the handover of auditors when the policy implementation cycle is long.

## 7. Conclusion

Since the 19th National Congress of the CPC, China's governance system and capacity have been continuously improved, and the effective implementation of various policies has provided a basic guarantee for high-quality development. With the establishment of Audit Commission of

the CPC Central Committee, the supervision role of national audit has been promoted to a new height, and the construction of a centralized, unified, comprehensive, authoritative and efficient audit supervision system inevitably requires the policy implementation audit to play a key role. In the course of China's social and economic development, policy implementation audit is the cornerstone and important guarantee of the modernization of national governance, as well as the auxiliary power to promote the modernization of national governance. As a new form of government audit, policy implementation audit needs to start from policy formulation, implementation process and implementation results, so as to make audit supervision consistent with macro decision-making and government central work, so as to serve national governance and realize the modernization of national governance.

There is no doubt that the policy implementation effect audit will become an indispensable part of expanding the national audit function. However, it is undeniable that the current theory and practice of policy implementation audit in China are in the preliminary exploration stage and have not reached the full maturity level. There are still deficiencies in the content, technical methods and evaluation system, and there is a lack of complete theoretical framework of policy implementation audit to guide the technical methods of audit. At present, it mainly relies on national compulsion to promote implementation, and various mechanisms need to be established urgently, and audit methods need to be innovated. Theoretical innovation is an important experience in promoting the vigorous development of various causes in China. Promoting policy implementation effect by auditing belongs to the frontier field of national audit function expansion, which requires more theoretical workers to participate in investigation, discussion and exploration. Our country need to give full play to the advantages of higher learning and scientific research institutes, strengthening the scientific research to explore the effect of policy implementation audit, encourage scientific research workers by basic research to explore innovation policy implementation audit evaluation mechanism, forming policy integration of theory and practice of carrying out audit situation, perfect the policy evaluation process is scientific and professional. Without exploration there can be no innovation, and without innovation there can be no new development. To adapt to the new requirements of the new era, it is inevitable to put forward new and higher requirements for policy implementation audit. To establish the goal of high-quality development of policy implementation audit is to adhere to the goal orientation, promote the policy implementation audit work to persevere in a long time, and strive step by step towards the established goal.

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