

Study on the Effectiveness of Government Internal Audit

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Abstract: Government internal audit has become a part of the audit work mechanism and an important part of promoting the modernization of the national governance system and governance capabilities. Internal audit plays a key role in achieving effective governance and high-quality development of all government units, and can strengthen the effectiveness of the audit system at the level of playing a supervisory function, especially in the management of the national budget, the ability of government governance, and the lack of audit strength. In the future, the development of government internal audit should pay attention to improving the construction of institutional mechanisms, work independence, data processing informatization and the use of results, and continuously improve the scientific and refined level of government internal audit work.

Keywords: Government internal audit, Governance capacity, Supervisory role.

1. Introduction

Globalization and informatization are the real environment that countries must face to achieve social and economic development, the operational risks of government administration have become more changeable, and the expectations of stakeholders are constantly increasing. The development process of internal audit shows that in a series of administrative activities carried out by the government, it plays an important role in supervision and checks and balances, and has become the cornerstone of effective governance within the organization.

2. Overview of the Internal Audit of The Government

Some scholars believe that internal audit is a confirmation and consulting activity with the characteristics of objectivity, impartiality and independence, in order to achieve the value of organizational goals and the rectification and improvement of the organizational operation system. Through the use of scientific, standardized and systematic auditing methods, we will discover and improve the relevant problems existing in the organization, and play a higher level of the role of the main value of the audit system. Effectively supervise the economics, legality and effectiveness of a series of economic activities of the audited unit, effectively improve the efficiency of the organization's use of public resources, and minimize the risk probability of organizational activities, so as to promote the realization of the objectives and tasks of the organization. [1]

3. The Outstanding Contradictions in The Current Internal Audit of The Government

3.1. Independence Is Not Fully Guaranteed

The internal audit work of most government departments lacks corresponding independence, the post personnel in government agencies do not verify the number of employees according to the idea of streamlining government functions,

and there is a lack of standardization in institutional settings and auditor allocation. First, at this stage, in addition to the higher-level organizations, most other departments of government departments have not established internal audit institutions; Second, the lack of an independent internal audit institution directly leads to the lack of objectivity and impartiality in the evaluation of the internal situation of government departments in actual work. In particular, when the leading cadres in charge of auditing work violate the law and discipline, without the deterrent effect of internal auditing, the execution of auditing work will be greatly reduced.

3.2. The Construction of Corresponding Laws and Risk Control Systems Is Insufficient

At present, a series of laws and regulations issued for the government's internal audit work are still mainly at the macro level, and there is a lack of micro specific rules. The internal audit system of many units is mainly based on the laws and regulations, rules and regulations issued at the national level, and there is no targeted further design and improvement for the actual situation of the unit. The establishment of the audit system uses the words "shall" and "shall" in the legal provisions, and there is a clear lack of mandatory, [2] which makes it impossible for the internal audit department of the government to assume its responsibilities. Through the analysis, it was found that the nature of the work of the internal audit institutions established by most government departments was essentially an accounting-oriented audit, which mainly supervised the correctness of the accounting records of the organization structure and its related departments and whether there were any errors caused by negligence.

3.3. Insufficient Attention Is Paid to The Application of Internal Audit Results, And the Implementation of Rectification Is Discounted

The emphasis on the use of results by audited units is the key to the reform of the government's internal audit system. Some unit leaders regard the audit report as the completion of the audit work, and do not pay enough attention to the

problems found in the internal audit process. In practice, due to the weak independence and authority of government internal audit, the results and recommendations of the audit are easily affected by some subjective factors, which makes the authenticity of the internal audit results questionable, resulting in the inability to use the audit results as an important reference basis in government departments. The government department did not coordinate the results of the internal audit with the discipline inspection and inspection and personnel departments, resulting in the internal audit results not being fully effective.

4. The Development Path Analysis of Government Internal Audit

4.1. Establish and Improve Internal Audit Laws, Regulations and System

Laws and regulations can play a strict role in regulating the internal audit work of government departments, mainly including the establishment of internal audit institutions, the responsibilities of personnel and the internal audit work process. Taking advantage of the important opportunity of the revision of the Audit Law by the state, in the relevant provisions, the "should" should be changed to "must" as much as possible, reflecting the mandatory characteristics of the construction of the internal audit system. While establishing internal audit institutions, government departments at all levels should choose the correct organizational operation method according to the actual situation such as the size of the unit, the responsibilities and authority, etc., to ensure the independence of internal audit work in accordance with the law and avoid the interference of government internal audit institutions by administrative powers.

4.2. Use Information Technology to Promote the Development of Internal Audit Informatization

With the rise of "Internet +" in social governance, information technology has become an indispensable tool and means of government management, [3] on the one hand, the construction of internal audit informatization includes the management of audit information and the use of computers and other technical means, the key is computer audit, to accelerate the establishment of internal audit work interconnection data platform, data in the dynamic and structural aspects of comprehensive analysis, reveal the substantive root causes of audit problems, improve the quality of audit work; On the other hand, strengthening the ability to analyze and apply data in audit work is the core essence of audit informatization, improve the informatization ability of the internal audit team, use big data, software and other information means to find problems in audit work, evaluate and judge, macro analysis, and support decision-making, and further improve the quality and efficiency of internal audit work of government departments.

4.3. Increase the Use of Internal Audit Results, And Give Play to The Work of Promoting Anti-Corruption and Clean Government

The government's internal audit work is a purification mechanism for leading cadres to build a clean and honest government and strengthen self-discipline, and the effective use of audit results is a key part of the audit work.[4] First, government departments should strengthen the coordination effect of internal audit institutions, give full play to the advantages of auditing work such as strong professionalism, wide coverage, and rapid response, and strengthen the audit supervision role used by leading cadres in government departments in administrative power, public funds, engineering construction, asset operation, etc. Improve the rectification mechanism for problems found in the internal audit of government departments, and after receiving the formal audit work report, the audited unit shall propose rectification measures and time limits within the prescribed time limit according to the rectification opinions; Second, with regard to the phenomena of "micro-corruption" and "petty officials and huge corruption" that exist around the masses of the people, when conducting in-depth analysis of cases, internal audit not only discovers problems, but also summarizes the problems of corruption, learns from each other, and makes the internal audit system have a certain deterrent effect. At the same time, put forward relevant opinions and measures to curb the occurrence of corruption and promote the function of both symptoms and root causes in auditing;[5] Third, the internal audit institution should do a good job of reporting to the superior authorities according to the audit results, and the quality of the audit report content is the key link in the application of the results. At the same time, the results of internal audit work should be more publicized and breadth, so that the audit results can have an impact on a wider range, so that the public and media forces have a broader social supervision role for the audited units, and promote the rectification and implementation of the audited units.

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