Study on the practice of "two integrations" in auditing--Textual analysis based on Audit Office reports

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Abstract. The "two integrations" of audit projects and audit methods is an innovative move to reform the audit management system in the context of full audit coverage, which can effectively enhance the high-quality development of audit services. This paper presents a textual analysis of the audit reports on the Audit Office, provincial audit institutions and some city and county audit institutions based on the audit reports on the website of the Audit Office from 2019 to 2021. This article summarises the typical features and practical experiences of the "two integrations", and puts forward suggestions and countermeasures for improvement.

Keywords: two integrated audit projects; audit organization; comprehensive coverage

1. Introduction

In order to promote full audit coverage and high-quality audit development, in April 2019, the National Audit Office issued the "Notice on the work related to the "two co-ordination" of audit projects and audit organization methods", proposing that national audits carry out comprehensive "two co-ordination" reform and optimization. Doing a good job in the "two co-ordination" of audits will further enhance the co-ordination of audit projects and audit organisation methods, optimise the allocation of audit resources, and strive to enhance the effectiveness of audit services for high-quality development. According to the guidance issued by the Audit Office, the provincial audit institutions have issued implementation measures, and grassroots audit institutions around the world have responded positively. In order to summarise the practical experience of the "two integrations" of auditing, this paper analyses the reports on the "two integrations" of auditing from 2019 to 2021 on the website of the Audit Commission.

2. Review of the literature

In April 2019, the State Audit Office issued a notice on the "two co-ordination" of the audit organization of audit projects, and academic and practical circles have launched research and exploration on how to carry out the "two co-ordination" of the audit organization of audit projects. Auditor-General Hou Kai pointed out in his party lecture on the topic of centralised training in the Audit Commission in 2020 that it is necessary to "integrate audit resources, co-ordinate the strengths of central and local, national and internal audits, local audits and military audits, and form an all-round audit supervision system at different levels and from different angles". Chen (2019) points out that both in terms of theoretical research and practical operation, the "two co-ordination" has not yet formed a systematic and complete operational system\cite{1}. Jiang Jian (2020) argues that the co-ordination of audit projects and audit organisation methods is a practical innovation for the synergistic integration of audit elements. Through the integration of audit plan, audit objectives and audit resources to achieve the linkage of projects, operations and technology, and ultimately achieve the scientific and standardized audit results \cite{2}. Wu Yongrong (2020) argues that deepening the "two integrations" requires giving play to the leading role of national audit in the audit system and promoting synergy with external audits such as internal audit and social audit \cite{3}. Sun Xiaokai (2020) proposed that national audit and internal audit should build a collaborative mechanism and linkage model in the ex-officio audit of natural resources assets, taking into account the concept and requirements of audit project coordination \cite{4}. Zhang (2021) proposed that central enterprises need to
co-ordinate and optimise the way audit projects are organised, co-ordinate the deployment of audit resources according to the characteristics of audit projects, and improve the internal audit management system under the unified control of central enterprises [5].

On the whole, audit "two co-ordination" has accumulated certain achievements in theory and practice. However, there is a relative lack of analysis on the summary of practical experience and problems of audit "two co-ordination" in existing studies. Therefore, this paper takes the audit "two co-ordination" as the research direction, and uses the audit two co-ordination report of 2019-2021 on the website of the Audit Commission as the research object to summarise the audit "two co-ordination" from two dimensions: audit project co-ordination and audit organisation innovation. The study will summarise the typical features and practical experiences of the "two integrations" of auditing, analyse the problems, and make suggestions for optimisation on this basis, so as to contribute to the high-quality development of auditing, better realise the original objectives of the "two integrations" of auditing, and enhance the effectiveness of audit supervision.

3. Sample selection and description

It has only been three years since the formal introduction of the "two integrations" of auditing in China, and it is still in the exploration and promotion stage. The Audit Office, provincial auditing authorities and some city and county auditing authorities have been actively reporting on the Audit Office’s website about advanced experiences and innovative approaches to audit "two co-ordination". In order to study the practical characteristics of the audit "two co-ordination" at all levels of audit institutions, this paper selects reports on the audit "two co-ordination" on the website of the Audit Office from 2019-2021. After excluding Taiwan, Hong Kong and Macau, where the differences in systems are significant, is used as the sample for this study, with a total of 108 samples, as shown in Table 1, with reference to the Audit Commission, provincial and city and county audit institutions.

| Reported by               | Coverage Year | Total number of reports |
|---------------------------|---------------|-------------------------|
|                           | 2019 | 2020 | 2021 |              |
| Audit Commission          | 15   | 4    | 2    | 21            |
| Provincial audit offices  | 20   | 10   | 6    | 36            |
| City and county audit offices | 25   | 17   | 9    | 51            |
| Total number of reports   | 60   | 31   | 17   | 108           |

3.1 Rapid implementation and gradual normalisation of the "two integrations"

In April 2019, the Audit Commission formally proposed the innovative audit approach of "two co-ordination", and audit authorities at provincial, municipal and county levels responded positively by rationalising audit projects, innovating audit organisation and summarising the practical experience of "two co-ordination" in a timely manner. In 2019, the largest number of auditing authorities at all levels reported on the project. Since then, auditing authorities at all levels have been steadily carrying out audits in accordance with their own circumstances, drawing on the best experiences from around the world, and the "two co-ordination" of audits has gradually become normalised, with a corresponding decrease in the number of reports on the "two co-ordination" of audits.

3.2 The "two integrations" are implemented at the provincial, municipal and county level audit offices

In terms of the number of reports by auditing authorities at all levels, there were 21 reports by the Audit Office, 36 reports by provincial auditing authorities and 51 reports by city and county auditing authorities, with the number of reports increasing in sequence. This reflects the process of the innovative mechanism of "two co-ordination" of auditing, from the issuance of guidance by the Audit Office, to the issuance of implementation measures by the provincial audit offices, to the concrete
implementation by the city and county audit offices. The provincial audit offices play a pivotal role in the national audit chain, and the active promotion of the provincial audit offices has led to the promotion of grassroots audit organisations, making the policy of "two co-ordination" steadily progress and be implemented at every level.

4. Sample Analysis

The audit "two co-ordination" is an innovative concept based on the requirement of full audit coverage, which aims to build a centralised, unified, comprehensive coverage, authoritative and efficient audit supervision system by rationalising audit projects and innovating audit organisation methods. According to the text analysis of the audit "two co-ordination" reports on the website of the Audit Commission from 2019 to 2021, the reasonable co-ordination of audit key projects, audit plans and audit resources among audit institutions at all levels is studied, in order to summarise the audit "two co-ordination" This study examines the practical characteristics of audit "two co-ordination" at different levels (same level).

4.1 Promote integrated integration between projects based on audit priorities

Audit project co-ordination means that when arranging audit projects, auditing authorities focus on audit priorities and strengthen the co-ordination and integration of different types of audit projects and mutual convergence. Auditing agencies at all levels will focus on major national policies, people's livelihoods, ecological and environmental protection, and the business environment, so as to highlight audit priorities. In this paper, we collect reports from the Audit Office on the "two integrations" of audits from 2019 to 2021, and count the number of times each audit project has been audited in an integrated manner, as shown in Table 2.

| Audit Projects                       | Number of integrated audits |
|--------------------------------------|----------------------------|
| Financial Accountability Audit       | 10                         |
| Policy Tracker Audit                 | 9                          |
| Budget execution audit               | 7                          |
| Corporate Audit                      | 5                          |
| Financial audits                     | 4                          |
| Natural Resource Asset Audit         | 4                          |
| Earmarked Funds Audit                | 3                          |
| Investment Audit                     | 3                          |
| People's Audit                       | 3                          |

4.1.1 Contributing to the high quality of economic responsibility audits

Economic responsibility audits involve the implementation of the responsibilities of leading cadres during their tenure, regional economic and social development, the management and use of state-owned assets and resources, and the construction of ecological civilization, involving a wide range of audits and receiving a high degree of attention. Since the 18th Party Congress, the national audit authorities have conducted economic responsibility audits of more than 210,000 leading party and government cadres and leaders of state-owned enterprises during the period 2013-2018. In July 2019, the two offices promulgated and implemented the Regulations on Economic Responsibility Audits of Leading Party and Government Cadres and Major Leaders of State-owned Enterprises and Institutions, which put forward higher requirements for economic responsibility audits. requirements.

Table 2 shows that audits related to economic responsibility audits were integrated the most, with 10 audits in total. The reports also show that economic responsibility audits are generally carried out in conjunction with exit (in-service) audits of natural resource assets, budget execution audits and enterprise audits. This shows that in practice, auditing authorities at all levels are strengthening the
leading role of economic responsibility audits, doing a good job of integrating and interfacing with other types of auditing projects, promoting full audit coverage, and moving towards a period of high-quality development of economic responsibility audits.

4.1.2 Contributing to the in-depth development of policy tracking audits

In October 2014, the State Council issued the "Opinions on Strengthening Audit Work", emphasising the need to "continuously organise follow-up audits on the implementation of major national policy measures and macro-control deployments ". The Audit Commission's thinking on the effects of deepening the follow-up audits of major policy implementation suggests that audit authorities should establish an organisational structure with policy follow-up audits as the mainstay and other special audits as flanks, according to audit needs, so that all audit projects can be unified into the scope of policy follow-up audits.

Table 2 shows that policy tracking audits are second only to economic responsibility audits in terms of the number of integrated audits, with nine, making policy tracking audits highly compatible and easily integrated with other projects. In practice, as the formulation and implementation of policies usually involve multiple departments and levels, auditing authorities carry out policy tracking audits in coordination with other audit projects, using the audit "two integrations" to make the audit department's follow-up audit supervision more systematic.

4.1.3 Contributing to the scientific and effective management of budgets

According to the new budget law, budget items include the general public budget, governmental fund budget, state-owned capital management budget and social insurance fund budget. The Central Auditing Commission has proposed a new requirement of "annual audits of budget units at the first level", making the integrated implementation of budget execution audits an inherent requirement to break through organisational bottlenecks, improve audit efficiency and implement full audit coverage in depth.

According to Table 2, budget execution audits were audited more often than other audits, with seven audits, and budget execution audits became a key item in the audit of the "two integrated" projects. Auditing authorities at all levels focused on the scientific nature of budget management and the effectiveness of expenditure budgets. The audit authorities at all levels focused on the scientificity of budget management and the effectiveness of expenditure budgets. They firmly grasped the key element of budget management and focused on whether budget management was in line with the provisions of the new budget law, and whether the revenue budget was in line with the level of economic and social development and the level of fiscal policies; they effectively strengthened the audit supervision of expenditure budgets, integrated the audit of financial revenues and expenditures, promoted the development of public and inclusive financial expenditures, and promoted the efficiency of financial fund allocation.

4.2 Innovative audit methods and approaches to achieve efficient allocation of audit resources

The audit organization method is mainly through the rational arrangement of audit plans, communication and articulation among audit institutions, and the promotion of off-site audits, in order to achieve a reasonable and efficient allocation of audit resources. 2019-2021 Audit Office website on audit institutions at all levels of audit "two co-ordination "The statistical results of the main content of the reports are shown in Table 3.
Table 3. Number and proportion of reports on audit organization methods

| Time   | Audit Unit                        | Rationalise your audit plan | Strengthen communication and articulation | Promoting off-site audits |
|--------|-----------------------------------|-----------------------------|-------------------------------------------|----------------------------|
|        |                                   | 2019                        | 2020                                      | 2021                       |
| 2019   | Audit Commission                  | 3                           | 53.33%                                    | 20.00%                     | 10                         | 66.67%                     |
|        | Provincial audit offices          | 4                           | 50.00%                                    | 20.00%                     | 18                         | 90.00%                     |
|        | City and county audit offices     | 3                           | 40.00%                                    | 12.00%                     | 22                         | 88.00%                     |
| 2020   | Audit Commission                  | 0                           | 50.00%                                    | 0                          | 4                          | 100.00%                    |
|        | Provincial audit offices          | 3                           | 30.00%                                    | 30.00%                     | 6                          | 60.00%                     |
|        | City and county audit offices     | 4                           | 52.94%                                    | 23.53%                     | 14                         | 82.35%                     |
| 2021   | Audit Commission                  | 0                           | 50.00%                                    | 0                          | 2                          | 100.00%                    |
|        | Provincial audit offices          | 1                           | 50.00%                                    | 16.67%                     | 5                          | 83.33%                     |
|        | City and county audit offices     | 2                           | 11.11%                                    | 22.22%                     | 8                          | 88.89%                     |

Note: The proportion of reports on audit organization methods = the number of reports on innovation in a particular audit method at that level of auditing authority during the year / the total number of reports on audit "integration" at that level of auditing authority during the year; the same report may cover innovation in more than one area, and the aggregated proportion is not equal to 100%.

4.2.1 Rationalise audit planning to enhance audit quality

Reasonable arrangement of audit plan starts from the specific operations, tasks and responsibilities of the audit organization, standardized management, and optimizes the structure of audit personnel, and reasonably allocates specific amounts as well as the workload of audit projects. Consider both the integration of the project plan with the higher audit institutions, and the integration of the project plan with the lower internal audit, to achieve the integration of the project plan in the audit system, to avoid duplication of entry points, repeat audit, audit supervision of the "chessboard".

As can be seen from Table 3, there are more initiatives to rationalise audit plans by provincial auditing authorities as well as city and county auditing authorities from 2019-2021 than by the Audit Office, and the proportion of coverage by city and county auditing authorities remains stable across years. This indicates that provincial auditing authorities, especially those at the city and county levels, are paying more attention to process control. The auditing authorities insisted on grasping the "bull's eye" of the audit project plan to improve its integrity and coordination. The report also emphasises the importance of focusing on problems in the implementation of audit projects in practice, and adjusting audit priorities and implementation programmes in a timely manner according to the implementation situation. Different levels of audit project quality requirements are proposed for different types of audit projects in different industries, and audit results are re-examined and evaluated to optimise the whole process of audit management.

4.2.2 Linkage audits promote integration of audit resources at all levels

In general, the audit organization method of coordination presents the characteristics of centralization and unification, specifically in the integration of audit resources at different levels (the same level), different projects and different functional departments to achieve efficient allocation of audit resources. The audit authority unit strengthens the communication and articulation between audit authorities in general to take advantage of the provincial, municipal and county level linkage audit to promote the optimal allocation of audit resources across levels, specialties and regions. Strengthening communication and articulation between audit institutions is conducive to the coordination of audit resources at all levels within the audit system, and the universal and typical problems found by audit institutions at all levels are taken up and down the chain of command, from point to point, which can enhance the macroscopic nature of the audit "two co-ordination".
As can be seen from Table 3, the number of reports on strengthening communication and articulation between auditing authorities at the Audit Office, provincial and city and county levels from 2019-2021 is high, with the Audit Office and provincial auditing authorities maintaining a coverage ratio of around 50% in each year. Reports on the website of the Audit Commission show that audit authorities at provincial level and above in China focus on establishing joint audit mechanisms to ensure audit quality, and the proportion of reports by the Audit Commission and provincial audit authorities is higher than that of audit authorities at city and county levels, which is somewhat related to the level of audit they are at. In terms of co-ordination and planning arrangements, auditing authorities at all levels only allocate work tasks and make work requirements based on their leadership of lower-level auditing authorities, resulting in a "top-down" one-way co-ordination in terms of sharing audit results and communicating plans [7], with grassroots auditing authorities being more passive in terms of strengthening communication and articulation.

4.2.3 Using big data to broaden the depth and breadth of audits

The report of the 19th Party Congress clearly proposes to promote the integration of the Internet, big data, artificial intelligence and the real economy in depth. The advent of the big data era has created opportunities for the government to conduct comprehensive audits, but also challenges for government audits to achieve changes in approach and series of innovations. The promotion of off-site auditing is a way for auditing authorities to fully integrate the development characteristics of the big data era to achieve the integration of big data and government auditing [8]. Based on the big data resources obtained from off-site audits, auditing authorities use the status model of big data to conduct massive, rapid, multi-angle and visual data analysis to continuously improve audit efficiency and audit quality, making audit supervision at a higher level, broader in scope and more targeted.

As can be seen from Table 3, the highest proportion of reports on promoting off-site auditing was reported by audit offices, provincial audit authorities and city and county audit authorities from 2019-2021, with audit authorities at all levels reporting more than 60% of total reports on promoting off-site auditing in all years. The continued coverage by auditing authorities at all levels indicates that auditing authorities have become acutely aware that the traditional audit work model cannot meet the needs of today's audit work and are actively promoting off-site audits in depth. Auditing authorities at all levels are using big data audits to continuously broaden the depth and coverage of audit analysis and enhance the macroscopic nature of audits.

5. The main problems faced by the audit of the "two integrations" in practice

Born within the larger system of national governance, national audit, as an important system of supervision and control in the governance system, has encountered many new problems in implementing full audit supervision coverage, reducing the burden on audited units and improving the quality and efficiency of audit work as the breadth and depth of audit supervision expands, the reform of the audit management system deepens and big data audit technology develops, requiring the construction of a new institutional framework to analyse the problems arising in practice and to address them [9]. According to the reports from auditing authorities at all levels on the number of audited projects and the innovation of audit organisation, there is a certain degree of deviation from the theoretical requirements for the practical operation of the "two co-ordination" audits in 2019-2021.

5.1 presenting a "campaign" audit

As the demands of national governance on national auditing grow, the requirement for full audit coverage must be deep, focused, step-by-step and effective. The reality of government audits, which have long been "comprehensive and focused", is that they are neither as comprehensive nor as focused as they should be, but rather "campaign-style" audits that follow policy [10]. Comprehensiveness is one of the basic characteristics of national auditing, emphasising full coverage of all aspects of audit targets, audit scope and audit content, rather than all audits. The biased understanding of audit coverage and audit focus by auditors has led to the misconception that "policy equals audit focus", 1253
resulting in a "campaign-style" audit that follows policy and fails to systematically arrange audit objectives. Instead of being guided by policy, we are "led by the nose by policy", resulting in a generalised, blind audit without clear objectives. For example, top-down, comprehensive anti-corruption and discipline campaigns have forced the abandonment of the old 'conventional mechanism' of auditing, and after the state's reprimand on political discipline, accommodation has become very difficult, with the 'strict and serious' approach becoming a means for auditors to exert pressure on units [1]. The strategy of actively preparing summary materials is no longer effective, and business operators are left to passively accept audit evidence.

5.2 Poor communication and coordination mechanisms

The inadequate articulation of audit institutions is mainly reflected in two aspects: vertical coordination and horizontal development. In terms of vertical co-ordination, the communication and co-ordination mechanism between audit institutions at all levels is not smooth enough, and the work of audit institutions at all levels is arranged without a holistic and overall view. This is particularly evident in the co-ordinated development of audit work plans, which are not sufficiently connected with the audit authorities at the upper and lower levels in terms of specific audit targets, sampling scope and extension matters, and are often accustomed to "fighting alone". In terms of horizontal development, the traditional internal organisational structure of audit institutions is divided by the type of audit operations, and the audit departments at the grassroots level are assigned to the corresponding sections for individual audits mainly based on the type of audit projects. The independent implementation of audits by each section and the lack of coordination and cooperation with the various sections hinders the sharing of audit results as well as audit information. The poor communication and coordination mechanism makes it difficult to optimise the allocation of audit resources across levels, disciplines and regions, making it difficult to effectively bring audit supervision into play. For example, in the practice of "two co-ordination" auditing in Jiangsu Province, it was found that the auditing authorities did not make clear requirements in terms of organisational leadership, quality management and communication and consultation, making it difficult for leaders and subordinates to clearly delineate their respective responsibilities, and the implementation of audit work may face poor communication and lack of feedback.

5.3 Lack of effective control over the implementation process

The audit plan is the work plan developed by the auditor prior to the execution of the audit procedures in order to complete the audit assignments and achieve the desired audit objectives. In the process of implementation, audit institutions lack effective control over the progress of projects, resource allocation and risk management. Some audit institutions are prone to "head-slapping" decisions when formulating the content of their annual audit project plans, without in-depth research, unclear tasks and results expected to be accomplished by the audit projects, and vague audit scope; or some audit institutions' audit project plans are only "paper In practice, audit project plans are arranged in such a way that they are not based on a "paper plan", and the planning and management departments do not follow up on the progress of work and the situation in a timely manner, ignoring the control factors of key objectives, resulting in the actual work deviating from the intended audit objectives; the post-audit project evaluation process is missing, and there is no evaluation of the implementation of the project plans and their efficiency, effectiveness and efficiency, resulting in the blindness, arbitrariness and ad hoc nature of the plans. In practice, audit project planning is often prone to cross-auditing and duplication of audits. This is particularly true in the case of energy, finance and ecological environment audit units, where, for example, the Finance Bureau may be subject to audits of financial funds by the Provincial Audit Office, the Municipal Audit Bureau and the County Audit Bureau in a single year. The lack of a co-ordinated audit plan by auditing authorities at all levels increases the burden on audited units, increases conflicts for auditing authorities and reduces audit efficiency.
5.4 Big data audits "focus on building, not using"

The construction of big data audit work mode is the choice of the times for auditing authorities to adapt to the new situation of information development and achieve full audit coverage. Audit institutions at all levels have accelerated the construction of big data processing platforms, but big data technology in the field of auditing is still at the trial stage, prone to the phenomenon of heavy construction, light use, and low utilization of data resource integration [12]. Most audit institutions have completed the task of building big data information platforms, but the use of data in the process of "how to take", "how to use", "how to manage", "how to analyse" has become a problem. The problem of "how to analyse" has become a problem. Data acquisition requires the active cooperation of key departments, different functional departments review different times in a year, the frequency of data submission is different, it is difficult to effectively unify; audit institutions at all levels audit big data management platform development degree is different, the audited unit data structure is different, entry errors, the database itself there are loopholes, or deliberately modify the data and other reasons increase the difficulty of big data supervision, increase audit. At present, the audit institution talent structure to accounting talent, big data information platform for auditors computer applications and data processing analysis requirements are high, most auditors by professional, age and other restrictions, it is difficult to break through the technical bottleneck, reducing the initiative to use data. At present, the grass-roots auditing institutions are carrying out big data audits one after another, but due to the varying levels of computer personnel, data resources cannot be effectively integrated and utilised, and the hidden information behind the data cannot be mined, resulting in the idle waste of data resources.

6. Recommendations and Countermeasures

6.1 Focus on priorities and avoid "campaign-style" audits

The audit plan sets the focus of the audit and emphasises audit priorities. Former Auditor-General Liu Jiayi pointed out back in 2016 that national audits should seize the focus and achieve focus and focus again. Under the premise of solidly promoting full audit coverage, the audit focus should follow the deployment of major policies and measures of the Party Central Committee, follow the extension of national interests, follow public funds and follow public power. The audit focus should not be "head" decision nor blindly around the policy of "campaign" audit, but pay attention to the national macroeconomic development trend, combined with medium and long-term strategic planning, to identify social hot spots, difficult issues for research and analysis. Behind the focus on audit priorities is to create accurate audits and improve audit quality. For different industries and fields, policy tracking audit priorities are proposed every quarter, and the annual audit plan is dynamically adjusted and implemented into audit practice. We can further enhance the role of audit supervision by accurately grasping the power points of audit work, firmly grasping the entry points of audit system reform and digging deeper into the deep potential of audit work. For example, in practice, auditors focus on the decomposition of audit priorities when formulating audit plans, set up hierarchical tasks for audit priorities, and implement them into audit plans.

6.2 A sense of the bigger picture and a rejection of "one-man-warfare"

Linkage audit can not only stay in the "surface work", but should stand in the overall and macro perspective to think. We are committed to doing a better job of audit planning and integration of audit projects, and strengthening audit planning is an important prerequisite for doing a good job of auditing the "two integrations". Audit institutions at all levels to strengthen communication and coordination, for example, the upper and lower audit institutions to develop audit plans, in advance of the specific audit targets, sampling scope, extension matters and other specific aspects of communication and connection. At the same time, audit institutions at higher levels should issue their organisational project plans in a timely manner, leaving sufficient time for the co-ordination of audit plans, so as to
achieve the co-ordination and integration of audit institutions at all levels for different types of audit projects and enhance the systematic and holistic nature of audit plans as well as project arrangements. The various sections and departments within the auditing agencies have to break down boundaries and break the "fragmented" situation. The arrangement and division of labour of the auditors will change from a single-armed operation to a unified command and overall promotion of group operations. For example, when carrying out audit work, business backbone is drawn from various departments, and after the personnel are in place, according to their professional expertise, combined with audit needs, the team of "preliminary research and planning + data analysis and research + audit extension verification", co-ordination of resources, the precise realisation of the audit business on the diverse needs of different professional staff.

6.3 Strengthen audit quality management to prevent "paper plans"

In the key links and nodes of audit preparation, implementation and rectification, the auditing authority should pay strict attention to the audit quality of each link of the procedure. The audit plan is an important prerequisite and guarantee for the smooth conduct of audit activities and is used throughout the audit process. Different audit projects should have different audit objectives, and the audit plan should reflect the special characteristics and differences of different audit projects. Auditing authorities should take into account the actual situation to develop a work plan, do a good job of pre-audit investigation, a specific and clear plan in the audit implementation process can effectively guide the practice; focus on the audit process problems, according to the implementation of the timely adjustment of the audit implementation programme. In the audit project management "rigid and flexible". "Rigid" refers to the audit work to adhere to the "two integrated" goal direction does not waver, "soft" refers to the project in the process of audit form, means a variety of [13]. For example, in the audit process, hold a mid-term progress report meeting, in the meeting to exchange and discuss the difficulties encountered in the audit, etc.; after the audit to carry out re-examination and evaluation, the ultimate task of the audit is to urge improvement, the audit body should follow up on the audit results, requiring the audited unit to come up with a supporting treatment plan to achieve accountability and ask for punishment, scraping up a "storm of responsibility "[14], to truly play the role of audit supervision.

6.4 Sound supporting mechanisms for auditing big data to be put into practice

Realizing the deep integration of big data technology and audit business requires continuous improvement of big data auditing supporting mechanisms, which currently requires continuous efforts in laws and regulations, audit technology and methods, and auditor quality. In laws and regulations, the construction of big data audit laws and regulations give primary consideration to security issues, and in recent years, the Audit Office has repeatedly issued regulatory documents on the guidance of big data audit projects to regulate the big data audit process. At the government level, the establishment and improvement of relevant systems and laws and regulations are accelerated to effectively regulate the conduct of audit operations personnel and ensure the authenticity and validity of data. Safeguarding information system security and data security is the primary problem to be solved in order to achieve further popularity of big data; in terms of auditing technology methods, standardising audit database interfaces to solve the problem of inconsistent and unusable data structures. Some provincial audit institutions have taken the lead in building data standard systems, writing standardised processing scripts, and developing standard specifications by industry and field; in terms of auditor quality, focus on the adjustment of talent structure. It has accelerated the transformation of the traditional audit talent structure, which is dominated by accounting talents, built an efficient data analysis team, implemented a targeted training and service plan for big data audit talents, and strengthened the construction of a professional talent team within audit institutions. For example, some audit institutions have set up data analysis posts and built an analysis team consisting of a number of key personnel in big data auditing to create a "digital strategic support force".
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