

Problems and countermeasures of financial audit in government departments explored

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ABSTRACT

As an important part of government auditing, financial auditing helps the Government to make more rational and effective use of funds. With the steady improvement of China's national economy, financial auditing work is also booming, and its main advantage is that it can play an important role for China's national economic development. However, at present, there are still certain problems to be solved in the government financial audit, only a careful and in-depth study of the financial audit, in order to ensure that the audit problem can be optimised. This paper takes the financial audit as the entry point, analyses the problems existing in the government financial audit, discusses the optimization of the government financial audit problems in the countermeasures, in order to provide reference for the government financial audit work.

Keywords: Government; Financial Audit; Problems and Countermeasures

1 INTRODUCTION

As a key part of national economic management, auditing is related to the healthy operation of enterprises' economic activities and has an important impact on the development of the whole society and economy. In order to promote the further improvement of the economic and financial system, financial auditing also needs to keep pace with the times and constantly innovate, while clarifying the positioning of its own functions, and gradually solving the deficiencies of unfairness and incompleteness [1]. In order to reduce the difficulty of financial auditing work, the relevant departments and managers should start from the actual situation of the government, actively update the audit concept, optimise the audit work, improve the efficiency and quality of the audit, so that the financial audit can better supervise and guide the government's financial operations, and promote the development of social economy.

2 PROBLEMS IN AUDITING GOVERNMENT FINANCES

2.1 Lack of clarity in the functioning of financial audits

Financial auditing is primarily the responsibility of the auditing authorities, which are subordinate to a department of the basic government. However, there is currently a general lack of awareness of the audit function among audit institutions in China [2]. Now the government for the audit requirements, compared with the previous more accurate and clear, for the confirmation of the audit function has become more perfect, at the same time, for the positioning of the audit function, but also gradually from the error prevention and detection of transition to the direction of the development of fair and coordinated, but part of the department of the financial audit process does not have a clear positioning and understanding

of the financial audit. In the audit only on whether the funds are compliant with the legal use of audit, but the overall operation does not meet the requirements of modern auditing for the results, but also unable to audit the process of whether the funds are scientifically effective use of supervision and review [3]. In addition, in the audit of financial funds, some audit units are not in accordance with the actual situation of the audit, but only through the data provided by the government departments to analyse, which led to the audit work does not show the maximum extent of authenticity, the work is too formal, a series of situations that occur with the audit of the financial audit is not able to clearly position and awareness.

2.2 The scope of financial audit is relatively narrow

From the current scope of China's government financial audit requirements, including the field is not comprehensive enough. In addition to general audit content, but also on the financial budget policy and need to achieve the goal of a more comprehensive determination, to ensure that the audit work can be better completed. At present, China's government financial audit in this audit content on the lack of knowledge, before the implementation of the audit, no audit of the objectives of a clear positioning, so that the audit scope of certain aspects of the omission, resulting in the inability to comprehensively encompass a number of dimensions, so that there is a part of the audit can not be reached by the blind spot and the dead end. In addition, the audit process is susceptible to the influence of the local government, the local government will intervene in the audit, resulting in the results of the audit of the real situation you have discrepancies, can not expand the scope and content of the audit [4]. Therefore, only the development of relevant financial audit norms will be conducive to the smooth progress of the audit.

2.3 Backward financial audit techniques

The traditional audit technology methods are still applicable, but with the increasing number of financial audit projects, increasingly complex business situation, continue to rely on traditional methods will make the audit work slowly, audit efficiency can not be effectively enhanced; coupled with the limited power of the audit authority, coupled with the limited power of the audit authority, the audit of the evidence of the access to the more narrow, timely updating of technical methods is particularly necessary. The current financial audit does pay attention to the use of information technology, such as cloud computing, big data, etc., mostly using hardware facilities and professional software for analysis, but the use of facilities and the design of the software has not yet matured [5]. Due to the lack of special research funding support, and has not built a complete audit information operation and sharing platform, in general, the degree of financial audit informatisation is low.

2.4 Weak base of professional quality of financial auditors

The requirements of the state audit position is becoming more and more strict, the professional quality of the current auditors has been more progress than before, but in the grassroots auditing institutions there are still a lot of personnel lack of scientific and systematic professional knowledge, mainly by virtue of work experience in dealing with financial auditing business; part of the audit staff is older, the knowledge structure has begun to age, and not easy to quickly accept the new concepts, information technology is not skilled in the use of financial auditing functions and content of the change; there is also a weak foundation of financial auditing information technology is low [6]. Audit function and content of the change; there are grass-roots financial auditors in several jobs, in addition to audit business, there are a variety of tasks need to be completed, the work of the audit into the enthusiasm is not high, neither the audit work can not be maintained for a long time to focus, but also have no time to in-depth

study of auditing knowledge. The existence of these problems, so that the overall quality of the auditor does not meet the requirements of modern auditing work, is not conducive to improving the quality of financial auditing work.

3 OPTIMISATION COUNTERMEASURES FOR PROBLEMS IN GOVERNMENT FINANCIAL AUDITING

3.1 Re-understanding the function of financial audit

For the optimisation of financial auditing, the most important thing is to have a clearer and clearer understanding of the financial audit function, in order to ensure that the work can be done, the first need to audit the function of a clear positioning and understanding, as long as the basic scope of understanding of the functions of the government audit, which is conducive to the absorption of the audit concepts and timely updating. In order to guarantee a more comprehensive understanding of the financial audit function, the need for a more comprehensive, multi-angle analysis of the audit work [7]. The scientific and standardised degree of financial work, mainly related to the expansion of the audit function, and further increase the authenticity of information and coordination of internal management, contributing to the scientific development of financial work. For example, at multiple levels, the government's use of funds for review and supervision, so as to ensure that the government's performance in the work can be more comprehensive and reasonable assessment, and as a basis for the government to provide the appropriate reference for decision-making strategy formulation.

3.2 Broaden the scope of financial audit work

Financial audit content, a wide range of optimisation of government financial audit work, should broaden the scope of financial audit work, in terms of specific practices, a financial audit should not only focus on tax revenues, but also non-tax revenues, transfer income and expenditure, as well as government debt income and expenditure to carry out effective audits; secondly, in the management of financial funds, need to take into account the use of funds at all levels of the unit, including this level of the government department in charge of funds and its second and third tier budgetary units [8]. Third, in the audit of financial funds, on the basis of truthfulness and legality, we need to make a comprehensive analysis of the effectiveness of the funds, especially the use of funds for the benefit of the people and the convenience of the people's policies, so as to achieve a comprehensive improvement in the quality and efficiency of financial audits.

3.3 Improve the financial audit technology

In order to ensure that the modern financial audit work can be more efficient and smooth completion of the need for financial audit means of innovation. The rapid development of science and technology, but also for the use of information technology now provides an effective space to play. In the current audit work, more inclined to use cloud computing technology, the main advantage of this kind of technology is that it can be better close to the modern audit requirements, and at the same time improve the quality of audit and efficiency. The use of big data analysis methods for the innovation of audit work to bring better prospects for development. The innovation of auditing work can be completed in a more systematic way by constructing the corresponding auditing platform. In addition to the audit network can also be set up, the need to better highlight the independence of the network [9]. By analysing the

big data, the data can be applied more flexibly and accurately, so that the financial audit is more scientific and rational.

3.4 Improve the quality of financial auditors

In order to ensure that the financial audit to achieve high quality and high efficiency, need to regulate the comprehensive quality of auditors. Only to ensure that the comprehensive quality to meet the requirements, will be conducive to the smooth progress of the work. Therefore, the audit team should pay more attention to the cultivation of excellent audit talent and professional team building, so that the audit team both in the professional structure and age composition are more scientific and reasonable [10]. First of all, through the introduction of professional auditors, so that the team in the audit process can be more scientific problem solving. At the same time, they will be trained to become the backbone of the team's business, and enhance the ability of other auditors through mutual co-operation and help. Secondly, the training of auditors, the functional requirements for auditors is not only limited to the beginning of the team, the late learning and progress is also very important, through regular training and education, so that the professionalism of the auditors and audit concepts can be updated with the development of modern technology [11], but also in the auditors for the mastery of advanced auditing techniques and methodologies and assimilation, for the development of auditing work. Provide more talent protection and services.

4 CONCLUSION

In summary, the modern audit work both in quality and efficiency have higher requirements, in order to ensure that the audit work can achieve the desired goals, the need to constantly audit the function and scope of knowledge and broadening. At the same time, through the improvement of audit technology, strengthen the quality of audit personnel training methods to enhance the efficiency of financial auditing and working ability. This is conducive to a more comprehensive enhancement of the government's financial audit level, and then to achieve the audit efficiency and quality of the overall standard, improve the effectiveness of the government's financial audit work.

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