

# Research on Operation Mode of Construction Project Tracking Audit Based on Work Process

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**Abstract:** With the rapid development of the construction industry, the number and scale of construction projects gradually expand. In the increasingly fierce competition in the construction market, construction enterprises should not only pay attention to the quality of construction projects, but also pay attention to the construction project cost tracking audit work. Setting up the project cost tracking audit is not only conducive to defining the audit objectives, ensuring the audit direction, but also to organizing the audit management system, which requires the use of necessary correction audit list plan content, the implementation of real-time element distribution in the flow link, the implementation of necessary scale expansion tasks, and the effective implementation of national regulations. This paper will focus on the construction project cost work, analyze the problems existing in the current operation mode of project cost tracking audit, and then put forward some views on how to optimize the operation mode.

## 1. Introduction

The construction cost is the construction price of the project. From the perspective of investors, it is the investment in fixed assets for construction projects. From the perspective of market transactions, it takes the specific commodity form of engineering as the transaction object, through bidding, contracting or Other transaction methods, based on multiple valuations, are the transaction prices formed by the market [1]. The necessary supporting tools for the benign operation of the project are reasonable economic cost planning indicators, statistics and investigations in the face of objective perspectives of different investment entities, firm implementation of the processing efficiency of commercial transaction objects of a certain size, and further maintenance of dynamic bid control Process, and the supportive effect of the positive economic structure that the contractor has overseen. The realization period of construction projects is relatively wide, the amount of funds in the overall flow process is heavy, and the necessary personnel and technical scale dominating activities are relatively complicated. In order to establish the physical value of the staged indicators, it must be combined with effective real-time audit effectiveness and gradually Formulation and implementation of detailed work indicators [2]. In addition, it can be divided into stage audit, link audit and on-site audit according to the degree of tracking audit. The phased audit system is to track and design the project cost according to different phases and construction progress. Link audit is to divide the content of cost management according to the actual construction situation of the construction project, and then carry out targeted cost audit and supervision and management on this part of the content after defining the key content; The degree of on-site audit follow-up is relatively deep, which refers to the audit personnel who have been on the construction site for a long time to carry out audit follow-up and supervision and management on the whole link and all stages, and to combine the phased audit and the link audit, thus effectively improving the audit results of the project cost [3]. It is of great significance in project construction investment to do a good job of tracking and auditing the project cost. At present, with the rapid development of economy, more and more engineering construction projects have emerged. With the increase of project construction, the corresponding investment scale is also large. Therefore, it is necessary to track the project cost correctly, understand the progress of the project, the use of funds, and ensure the overall quality of the project [4].

## 2. Problems in the Operation Mode of Construction Project Cost Tracking Audit

### 2.1 High Resource Share

The reasonable allocation and utilization of audit resources is one of the effective ways to improve the tracking audit effect of credit reformers. However, at the present stage, on the one hand, the audit work itself is relatively complicated, and on the other hand, the operation mode is applied to tracking audit, which makes the original work more complicated and the work content also increases. In addition, after the application of the model, the input of various resources, such as capital cost and labor cost, has increased, resulting in a high share of resources. Compared with the traditional post-event audit, the project cost tracking audit has significantly increased the occupation and cost of resources. Compared with the traditional post-event audit of project cost, the tracking audit scope is expanded, the audit content is increased, the number of people who need to invest in the audit is increased, the consumption of audit resources is increased, and the audit environment is complicated. Compared with the traditional post-event audit, the project cost tracking audit obviously increases the occupation of various resources and the cost [5]. Therefore, whether the audit resources can be reasonably allocated and the audit ability is enhanced will directly affect the quality of the project cost tracking audit. At present, China's capital construction is booming, and various types of engineering construction projects are developing year by year. The cost of a single Wang Cheng is getting higher and higher, resulting in a huge capital investment in capital construction. Figure 1 shows the changes in total fixed asset investment in the country over the past three years.

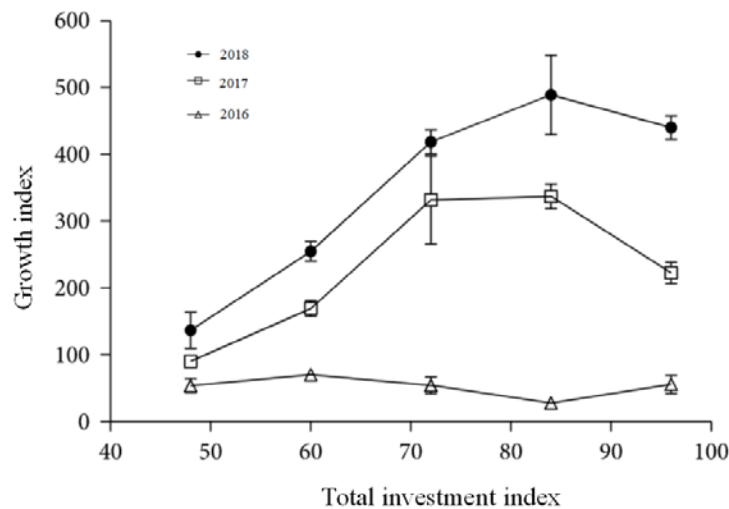


Fig.1 2016-2018 National Fixed Asset Investment Change Map

### 2.2 The Comprehensive Quality of Audit Staff in Project Cost Tracking Audit

First of all, we should reasonably distinguish cost audit and financial audit in the construction project. Cost audit is the cost control of the whole project, so it requires higher professional knowledge and skills for auditors. Project cost audit and financial audit are two different disciplines. The project cost audit needs to be dominated by the registered cost engineers and cost engineers who master the project economy and engineering technology; the financial audit needs to be dominated by the certified accountants and auditors; in the construction project audit, the two complement each other and are inseparable; only when the two are closely combined, can the construction project audit leave no dead space and no place for violations of discipline, rules and laws. Tracking audit work is directly related to the cost control of the whole project, so if auditors have problems in professional ability, responsibility attitude and professional quality, they can not guarantee effective cost control, which will affect the construction cost [6]. Design is a decisive working phase in which a construction project changes from a planned state to a physical form. It is an important link in which lectures and economy are combined. The relevant statistics are shown in Table 1.

Table 1 Degree of Influence of Different Factors on Project Quality

Main factors affecting project quality	Affect the quality of the project(%)
Design responsibility	45.2
Construction responsibility	24.5
Material problem	13.2
Use responsibility	10.6
Other	6.5

### 2.3 Increased Uncertainty in Process Cost Tracking Audit Risks

Project cost tracking audit risk refers to the possibility that auditors, in the process of implementing project cost tracking audit, do not realize the mistakes and disadvantages in the audited project cost, or take inappropriate audit procedures and methods to express audit opinions or conclusions that do not conform to the actual situation under the condition that the errors in the audit unit's business and the corresponding cost accounting cannot be prevented or corrected by internal control, and then are accused by interested parties or potential interested parties, or even bear certain legal responsibilities. After the implementation of project cost tracking audit for construction projects, among the factors affecting audit risks, the following are the main reasons: First of all, the quality problems of the cost auditors themselves are scattered, inattentive and irresponsible in the work, so that the problems in the project cost tracking audit can not be found in time, and the loopholes can not be solved in time; second, there are business problems in the process of cost accounting, and no measures are found and taken to adjust in time. In addition, the unreasonable choice of cost audit operation mode is also one of the reasons for the risk of audit work and the deepening of uncertainty. There are also many factors that make it smaller and larger [7].

## 3. Countermeasures to Optimize the Operation Mode of Project Cost Tracking Audit

### 3.1 Pay Attention to the Choice of Operation Mode

Follow up the audit implementation plan and clarify the main content. A good audit implementation plan is the soul of audit quality control. It guides auditors' field operations and plays a comprehensive control role in audit quality. Therefore, we must pay attention to the preparation of audit implementation plans. During a follow-up audit, important matters and the professional judgment of the auditors shall be recorded, the audit work plan or audit draft shall be prepared, and the authenticity of the audit draft shall be responsible. In accordance with the intensity of the follow-up audit, the project cost follow-up audit can be divided into staged audit, link audit, and on-site audit. The method of staged audit is that during the construction of the project, the auditors go to the construction site from time to time to track the audit, which can be performed several times in one stage or once in several stages. After dividing the audit work, select the key links for follow-up audit according to the specific situation. In this case, the audit is generally targeted; On-site audit, as its name implies, means that auditors stay on the construction site to conduct all-day and whole-process follow-up audits, and do not miss any stage or link. Generally, the follow-up intensity is high, and it consumes the most personnel and resources. To sum up, in the construction of an engineering project, one cannot choose a single tracking audit mode, and one or more tracking audit methods suitable for the project should be selected based on correct analysis according to specific conditions.

### 3.2 Optimization Design Method

With the development of the construction industry, the increase of the number of construction projects and the expansion of the scale of construction projects, the original traditional audit method has been unable to meet the requirements of the development of engineering construction. Therefore, we must change the traditional audit concept, use advanced technology and concept to optimize the audit method, and realize the effectiveness of the audit method, so that it can meet the needs of the construction project audit work. In addition, audit methods also involve multi-

disciplinary and multi-level, such as engineering, economy, finance and law, etc., so it is more necessary to select and optimize audit methods reasonably. The relationship between audit projects in each year is coordinated by multi arms integrated operations instead of single arms operations. Taking the audit of tracking the development of strategic emerging industries as an example, aiming at the promotion of major national science and technology projects, the R & D of core key technologies of strategic emerging industries, the use of special funds and industrial investment funds for strategic emerging industries, the construction of supply mechanism for high-end common technologies in the industry, the compliance of added value of strategic emerging industries, and the industry standards and important industries Independent audit investigation shall be carried out for the construction of product technology standard system, while comprehensive audit investigation shall be carried out for the development of emerging industries supported by policies on finance, taxation, credit and talents in other audit investigation projects.

### **3.3 Improve the Audit Process of Valuation Items with Bill of Quantities**

The entire list of valuation tasks is an important factor in the infusion project planning system stage. Through the practical effect considerations of the staged cost audit operation mode and the demonstration of the entire later stage, to ensure that specific cost indicators can be accurately established to avoid any form of economic loss. This is the specific implementation tool of the standard support tools to maintain the standard detail setting goals. : Summarize the completed settlement data provided by the construction contractor through the construction management department. If there are certain accounting deficiencies in the structure, they can cooperate with the professionals of the consulting unit for rectification. This checklist-based compilation and auditing principle realizes the accumulation and certification process of reliable data. At the same time, according to the real-time remediation measures for vulnerabilities, the rigorous and standardized benefit level of detailed contract identification is achieved, and the immediate supplementation of relevant provisions is met, and the audit settlement is reduced accordingly. To avoid the spread of other invisible extension problems, ensure the accurate cost estimation ability of simple structures, and promote the smooth implementation of engineering project cost planning. In the process of follow-up audit, we should pay attention to the transformation of audit results, adhere to audit, rectification, standardization, and improvement, summarize the deficiencies in work in a timely manner, adjust the tracking plan in a timely manner, and gradually improve the internal control system. We must focus on regulations and audit duties. It is necessary to establish and develop operational specifications for tracking audits, standardize and guide tracking audits, and ensure that tracking audits are effectively implemented through the system to ensure that tracking audits are effectively implemented. On the one hand, the project cost tracking audit of construction projects is of great significance. Whether the work is effective or not is directly related to the cost control of construction projects, thus affecting the economic benefits of enterprises. On the other hand, the development of various technologies makes tracking audit more demanding. Therefore, it is necessary to perfect and optimize the current auditing process and auditing methods so as to meet the requirements of auditing work and lay a strong foundation for the development of auditing. In addition, it is necessary to strengthen the communication between various departments and auditors.

### **3.4 Strengthen the Construction of Audit Team and Integrate Audit Resources**

First of all, in order to improve the quality of the entire audit team, when selecting auditors, it is necessary to evaluate and evaluate the relevant personnel's professional knowledge, professional skills, practical experience and comprehensive quality, and only those who meet the requirements of the project cost tracking audit can join the audit team; In the process of audit work, auditors need to be trained from time to time, which can make vocational skills training or comprehensive quality training, especially to make full use of the latest auditing knowledge and related science and technology for auditing. Professional training of personnel, so that auditors can effectively grasp the latest audit research developments, understand new audit prevention and skills, and then use such knowledge and technology in the work according to the actual needs of the audit work, so as to ultimately improve the quality of audit And efficiency. Therefore, construction enterprises must

improve the quality of all construction personnel through corresponding means. (1) Give play to the binding force of the system. Through the construction safety system, operation system, personnel management system, etc., to standardize the operation behavior, in and out of the site behavior of the construction personnel, and to punish the illegal operators to achieve the purpose of compulsory management. (2) Adopt incentives. Compared with the compulsory management, the effective incentive strategy plays an important role in improving the enthusiasm of construction workers. The construction enterprises can use performance appraisal system, incentive policies, model and other methods to directly link the operation behavior of construction workers with their personal interests to improve the overall quality of construction workers so as to ensure the construction quality. (3) Strengthen training and education. Carry out professional and operational knowledge and skills training for construction personnel, especially technical personnel, and carry out safety education to ensure that all construction personnel establish the concept of “safety first and quality first” and implement various systems and regulations.

#### **4. Conclusion**

In a word, as an innovation of engineering audit, construction project follow-up audit has created a new situation of audit work. It not only solved some problems faced by post-event audit, but also greatly expanded the function of audit. In practice, it has demonstrated its superiority and broad application prospects. Therefore, under the guidance of the scientific development concept, we should strengthen the practice and research of follow-up auditing so that it can be continuously improved and improved to better serve the economic construction and the reform and development of enterprises. There are too many uncertain factors in the long-term investment process of construction projects. In order to actively expand the planned response potential of cost level, it is necessary to realize the goal of constructing an effective cost information pattern system at a certain stage according to the active audit of stage indexes, and to ensure the development of necessary long-term development trend quality. This is a necessary measure to conform to the rectification of economic efficiency of construction projects. Therefore, construction enterprises must establish a comprehensive and process-oriented concept to carry out dynamic management for engineering construction. At the same time, they must grasp the key factors that affect the construction quality, grasp the key, and take into account the overall situation to realize the overall benefits of construction projects through comprehensive, reasonable and scientific management measures.

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