

Analysis on the Dilemma of Government Performance Audit and Its Optimal Path

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Abstract: People pay great attention to whether the government uses public funds economically and what is its efficiency and effect in the process of assuming public economic responsibility, which requires the state audit institutions to examine the relevant aspects of government operation to meet the public's demand for such information. Audit staff's knowledge and ability have been improved, and audit techniques and methods have become more and more scientific and advanced. The hidden problems in China's social development are exposed in the audit, which increases the information content and availability of the audit report. In terms of national audit, it is actually a representative Taxpayers are supervising the government's management and utility of financial funds or public resources. The research on the standardization of performance audit and the standardization construction of performance audit plays an important role in improving the overall audit quality and avoiding audit risk in China. On the basis of these analyses, this paper puts forward some suggestions, such as perfecting the legal system, establishing the evaluation system, innovating audit methods, and optimizing human resources, in order to promote the development of Chinese government performance audit.

1. Introduction

In China, the audit conducted by the government audit agency in accordance with the law is the government audit, which is generally called the national audit [1]. People are very concerned about whether the government uses public funds sparingly in the process of assuming public economic responsibilities, and its efficiency and effectiveness. This requires the national audit agency to review relevant aspects of government operations to meet the public's response to such issues. Information needs [2]. While the field of fiscal auditing continues to expand, the audit environment is also changing all the time. The ever-developing market economy, the ever-improving economic system, and the ever-deepening reform and opening up have continuously put forward new requirements and goals for Chinese auditing [3]. The knowledge and ability of audit staff have improved, and the level of audit technology and audit methods has become more and more scientific and advanced [4]. Make it hidden in the development of Chinese society Deep problems are exposed in the audit, which increases the information content and availability of the audit report [5]. The overall level of audit work quality has been continuously improved. At present, China's government performance audit is still in its infancy, and there are many problems. How to build a performance audit system suitable for China's national conditions from a practical perspective has become the key to Chinese government audit [6].

With the rapid development of China's economy and the transformation of government functions, in order to strengthen government responsibilities and adapt to China's objective requirements for building a socialist country under the rule of law, government performance evaluation came into being [7]. As far as national auditing is concerned, it actually represents taxpayers in supervising the government's management and utility of fiscal funds or public resources [8]. This requires that the national audit agency is small but must audit the government's fiscal and financial revenues and expenditures to check whether its funds are within the scope of the national budget—this is called a compliance audit or a financial audit [9]. Research on the standardization of performance auditing and the standardization of performance auditing plays an important role in improving China's overall audit quality and avoiding audit risks [10]. After

decades of development, government auditing has entered a new stage in both theory and practice. Nowadays, performance auditing is gradually becoming an important content of government auditing, which has become a new development trend of government auditing. Therefore, China should vigorously strengthen government performance auditing in order to promote China's economic development and social progress.

2. Difficulties faced by China's government performance audit

2.1. Lack of system

Lack of legal protection. From the actual development of foreign performance audit work, this work must be supported by legislation, institutionalized and legalized in order to achieve actual results. People have the right to use and manage public resources, and they should have the right to obtain information about the efficiency and efficiency of the government's use of resources, and enjoy better social welfare. According to the only available literature, most of them are still on the introduction of foreign related situations. All of these factors affect the development of performance audit. The management process reengineering of public expenditure is shown in Figure 1.

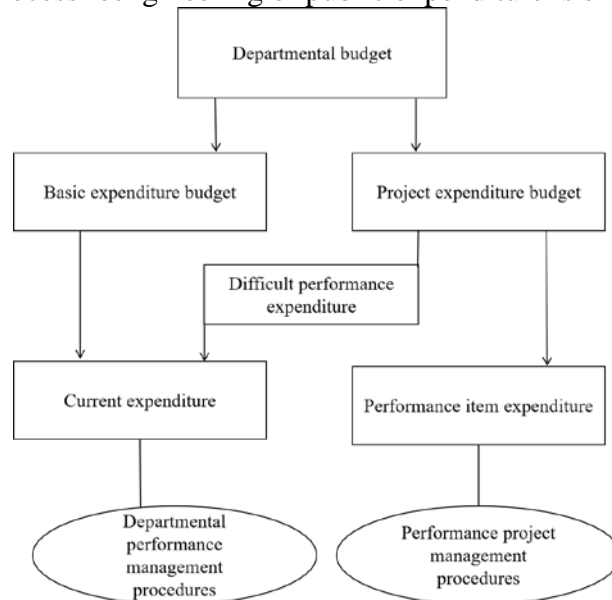


Figure 1 Reengineering the management process of public expenditure

These factors all affect the development of performance auditing. The audit institutions established at this stage in our country have two parts, namely the central and local audit institutions. Local audit institutions refer to the audit institutions established by the provinces, cities, autonomous regions and the people's governments at all levels included. In terms of social development, the one-sided development view that emphasizes economic development still exists, pay too much attention to the economic benefits of management, ignoring the social benefits, resulting in the government's economic management function is exaggerated, ignoring the public management and social service functions. As far as China's current economic and social development level, financial order, audit work quality and the overall quality of personnel are concerned, there is still a long way to go and many problems to be solved in order to meet the requirements of performance audit.

2.2. Content of review

The concept of government performance audit. In our country, the government audit institutions audit the economic activities of the government, its departments and other organizations in accordance with the law, that is, government performance audit. At present, due to the fact that the auditors have just been liberated from the old mode, they generally lack professional knowledge of public management, administrative regulations, finance and modern audit technology, and know

little about government management. The important feature of audit supervision is audit according to law, which is also one of the most basic requirements of governing the country according to law. This paper compares and analyzes the situation of government performance audit in China, and the logical framework of government performance audit dilemma and optimization path is shown in Figure 2.

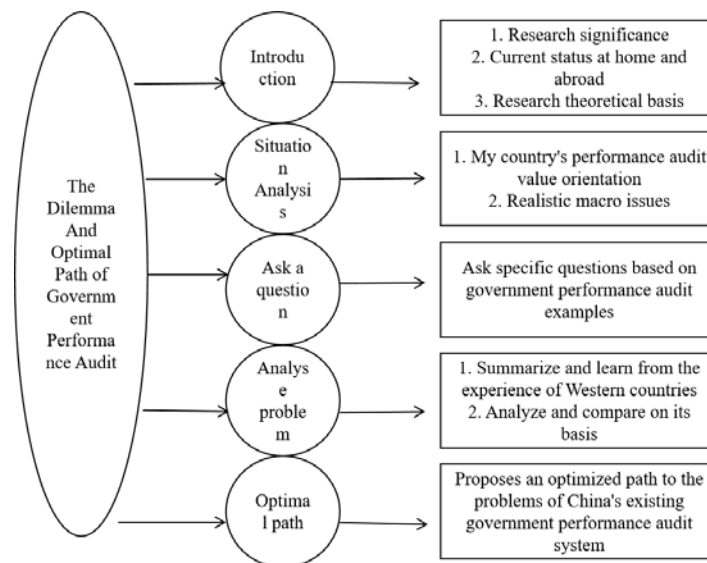


Figure 2 The logic framework of government performance auditing dilemma and optimization path

Performance auditing is the behavior of the state to supervise the work of the government. It is based on compliance with laws and regulations, and reforms from the inside to the outside by political means. If the legislative body cannot support very strong, the administrative department also lacks performance awareness and does not pay attention to improving performance methods. Performance auditing Retiring from work is very difficult. The audit work of the Chinese government includes four stages, which are: formulating audit project plans, pre-audit preparations, audit implementation, and audit termination. The following are in accordance with the above audit procedures In every specific step of government performance audit, the main problems that should be paid attention to are in our country. The audit conducted by government audit institutions according to law is government audit, which is generally called national audit. The effective promotion of political system reform can not be separated from the strong support of government performance audit. A perfect government performance audit system is conducive to citizens' comprehensive supervision of the legitimacy and efficiency of government revenue and expenditure activities, promoting citizens' active participation in the supervision of government activities, ensuring the implementation of the socialist democratic system and steadily advancing the political system reform.

3. Some countermeasures of government performance audit

3.1. Establish an indicator system and clarify performance audit evaluation standards

The principle of comprehensiveness, scientificity and operability, and treat the differences caused by different regions, periods and industries differently. Establish or select relevant, comprehensive, reasonable and comparable indicators for specific objects, and form a multi-level, multi-angle and all-round indicator system, thus defining the evaluation criteria of performance audit. At present, China's government performance audit work is still in the primary stage. Choosing the appropriate audit items has an extraordinary role in breaking through the work of audit institutions and gaining the recognition of the government and all sectors of society, and can also help the government to make great progress in performance audit work. The objective authenticity of accounting information is the most basic element of government performance audit. Division of performance audit Environmental impact includes politics, economy, law, science and

technology, society, culture and education. The implementation of performance budget can improve the efficiency of financial funds, prevent financial risks, promote the reform of government institutions, innovate the operation mechanism, and improve the government performance and governance ability. Performance evaluation is the tool of performance budget. In the performance budget mode, to reduce public budget expenditure, it is necessary to evaluate the performance of a large number of government policy projects and programs. At the same time, it also actively explores the satisfaction of the employment needs of the disabled. However, the fairness of the use of funds is not involved and needs to be further strengthened. It is one of the requirements of performance audit to promote social equity and make all individuals and groups, especially vulnerable groups, have equal development opportunities, which is also an important factor to promote social sustainable development.

3.2. Implementation of the audit system "dual track system"

The "dual track system" means that in the new audit environment, in order to strengthen the budget supervision function of the National People's Congress, while continuing to maintain the advantages and functions of the current government audit in the government's economic supervision, the National People's Congress and the government shall establish audit organizations that perform different audit duties. There are many limitations in the evaluation indicators: there are more financial indicators and fewer non-financial indicators; there are more quantitative indicators and fewer qualitative indicators. Due to the huge amount of resources occupied by resource owners, they cannot effectively manage these resources. Therefore, the resources are entrusted to others to manage and form a fiduciary responsibility relationship. The relationship between the auditor and its principal and delegate is shown in Figure 3:

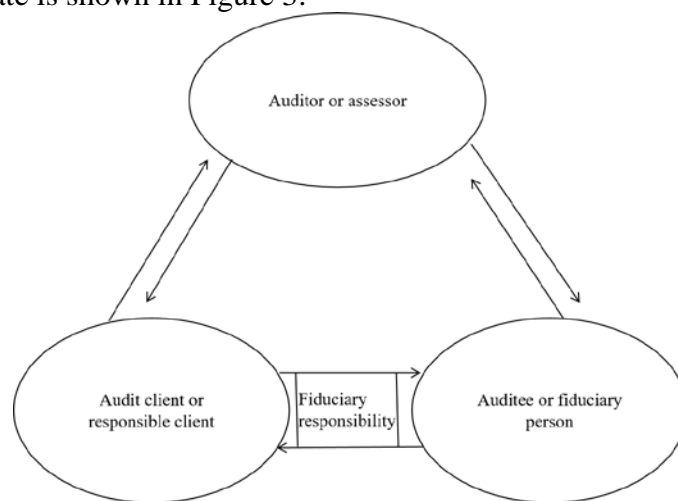


Figure 3 The relationship between auditors and their clients and clients

In addition, with the deepening of China's administrative system reform in recent years, the government should re-examine the status of audit institutions in China's national governance system and make appropriate adjustments, and actively learn from the legislative model of foreign government performance audit. Secondly, we should constantly improve the accountability system of audit results, strengthen the application of audit results, and realize the effective connection between the disclosure of audit reports and the accountability of audit results. To strengthen the legal accountability in government performance audit, ensure that the law can really restrict the power and function of the government, so as to improve the attention of local government departments to performance audit. In the mode of public finance, the role of audit institutions is to evaluate the economy, efficiency and effectiveness of national financial expenditure.

4. Conclusions

In summary, with the further deepening of my country's political and economic system reforms, active and effective government performance auditing is an inevitable trend in the development of

government auditing in my country. Actively developing government performance auditing is also the integration of my country's auditing into the world's auditing mainstream and integrating with the world's auditing. Inevitable requirement. Taking into account the single knowledge structure of the existing auditors, we can also borrow the power of the private audit and internal audit departments to absorb other related personnel except audit and accounting into the audit organization to optimize the structure of auditors to meet the needs of diversified performance audit work. With our country's politics With the improvement of government financial management level, government performance audit will also become the main content of China's audit work in the future. The management and application of government financial funds is not only the focus of society, but also the opportunity and challenge of audit work in the new audit environment. In a word, government performance audit is the product of the development of audit institutions in China at a certain stage, and strives to improve the transparency of government departments and ensure the quality of government public services through effective supervision of government activities. At present, China's government performance audit is not mature, and there are still many problems. It is necessary to learn from foreign government performance audit experience according to China's actual situation, and explore the development path of government performance audit with Chinese characteristics step by step.

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