

# Research on Multi-dimensional Lean Management of Power Grid Enterprise Audit Led by "Three Reforms"

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## Abstract

Comprehensive and multi-dimensional audit multi-dimensional lean management is a beneficial exploration to adapt to national audit work reform and power grid enterprises' ubiquitous power Internet of things construction. At present, there exist some problems in the audit management system of power grid enterprises, such as the mismatch between the comprehensive quality of auditors and their duties, and the application of audit results to be deepened in the future, which cannot meet the needs of current audit work. Based on audit management theory and lean management theory, this paper defines the basic connotation of power grid enterprise audit multidimensional lean management system, and constructs a multi-dimensional lean management system of power grid enterprise auditing which takes audit system, audit responsibility, audit business, audit technology, audit value, risk early warning and effectiveness evaluation as management dimensions. At the same time, the core of this system is the integration of business audit information, the transformation of management dimension and the upgrading of digital system, with the goals of quality, efficiency and power. The aim is to provide theoretical guidance for the practice of power grid enterprise audit reform.

## Keywords

Power grid enterprise; Audit; Multi-dimensional management; Lean management; System building.

## 1. Introduction

At present, with the further deepening of the reform and opening up process, the economic development is stepping into a stage with more refined division of labor, more perfect structure and clearer hierarchy. The traditional extensive economic development mode is being replaced by efficient and intensive economic growth mode and China's economic development has entered a new normal. Multidimensional lean management audit is the product of lean management theory applied to the construction of the audit. The core idea is to reduce or eliminate the activities that generate no new value in the audit process, with the minimum cost to create the biggest value. It conforms to the objective requirements of China's economic development mode change, adapts to the development trend of audit work under the requirements of the new era, and caters to the current system and policy background of audit rectification.

As one of the world's first-class demonstration enterprises, State Grid Corporation of China continues to deepen the reform of state-owned enterprises and actively explores the application of lean management in various fields. State Grid corporation of China actively

promotes the development strategy of quality change, efficiency change and power change in the new era, which injects new impetus into the implementation of multi-dimensional audit lean management in power grid enterprises. Auditing multi-dimensional lean management is a specific application focusing on "Three types and two networks" and comprehensive deployment in the construction of power Internet of things, which is an important measure to promote the reform of power grid enterprises. At present, the multi-dimensional practice carried out by power grid enterprises in the digital field has achieved good results, but the multi-dimensional lean management system based on the overall situation has not been established. Therefore, this paper proposes the theoretical framework of multi-dimensional lean management of audit, which constructs a multi-dimensional lean management system of power grid enterprise audit led by "Three reforms", and discusses the development path of multi-dimensional lean management, in order to provide reference for the in-depth development of power grid enterprise audit work.

## 2. Literature Review

The research on audit lean management started late in China. Xia Zhenshan and Wu Chunliang (2016) emphasized that value appreciation is the key driving force for the development of internal audit, and put forward a systematic lean management strategy applicable to the whole value chain of internal audit. Wang Shihong and Su Qianqian (2017) built a lean audit evaluation index system for human resources in the public sector based on system theory, and tested and revised the index system by using analytic hierarchy process and fuzzy comprehensive evaluation. Hu Quan (2018) studied the construction of internal audit information platform of S Company, and realized three promotion of lean audit management of the company through platform construction. Chen Jun and Shi Xian (2018) constructed the theoretical framework of audit technology and method innovation, and proposed the innovation path of audit technology and method with the goal of full coverage of audit. Wen Hangxiong (2019) analyzed the basic elements of audit value and proposed the implementation path to realize lean management of audit value. You Xueying (2018) believed that internal audit should be combined with strategic objectives to carry out lean risk management and explored the path of improving audit value. To sum up, scholars have made some achievements in lean management auditing, but there are relatively few literatures and the research contents are scattered. They only focus on some aspects of lean management, which are not systematic and comprehensive enough. Therefore, multi-perspective (multi-dimensional), all-round (horizontal and horizontal), comprehensive audit lean management has important research significance. China's power grid enterprises are among the world's top 500 enterprises with many advantages of lean management, but they have neglected lean management in auditing. Therefore, this paper takes power grid enterprises as the research object to explore the development path of multi-dimensional lean management auditing in the new era.

## 3. The Connotation and Necessity of Constructing Multi-dimensional Lean Management System under the Background of "Three Reforms"

### (1) "Three reforms"

The report to the 19th National Congress of the Communist Party of China (CPC) pointed out that we must put quality and performance first, focus on supply-side structural reform, promote qualitative, efficiency and dynamic changes in economic development, and raise total factor productivity. "Three reforms" is the basic path for power grid enterprises to implement the development strategy in the new era, and it is also the inevitable choice to improve the level of audit work. The implementation of audit quality reform is to continuously strengthen the precision investment, fine operation and lean management in the internal audit construction.

The implementation of audit efficiency reform is to carry out the internal reform in the process of the construction of audit management system, and remove the institutional and institutional barriers that restrict the improvement of audit efficiency. The implementation of audit dynamic reform is to take innovation as the first driving force in promoting the construction of ubiquitous electric power Internet of things, coordinate internal and external innovation resources, break through innovation chain, cultivate the core advantages of the company, and provide strong support for the establishment of an all-round, multi-dimensional audit lean management system. The substantial results achieved in the 13th Five-Year Plan under the guidance of the "Three reforms" will certainly play a theoretical guiding and practical role in the formulation of the "14th Five-Year Plan".

## (2) Audit multi-dimensional lean management

Lean management theory originates from lean production, which emphasizes to maximize the enterprise value with the least resource input. The purpose of multi-dimensional lean management of auditing is to make a general survey of all auditing processes, start from multiple perspectives, optimize the value chain of auditing with the least capital and cost input, integrate the economic resources of enterprises, and create the maximum benefit of enterprises. The core idea of multi-dimensional lean management of auditing can be summarized into three aspects. The first aspect is the lean business of information integration of auditing. According to the requirements of government supervision and regulation and the new changes of auditing, a multi-dimensional accounting subject is established, with multi-perspective and multi-channel display of multi-dimensional auditing information as the core, which covers all aspects of business activities, carries out lean records of business processes and information links, and constructs a multi-dimensional lean industry auditing information disclosure system. The second aspect is, management and control dimension convert lean management. The work should adhere to the principles of audit work, carry out the transformation of audit management, take the lean management of the whole value chain as the core, cover the audit performance assessment and management decision, push the value refinement into every work process of the company, build a multi-dimensional audit management evaluation system that goes deep into the whole process of value and analysis, and optimize the audit value chain. The third aspect is the digital system upgrade lean operation. Combined with the rapid development of information intelligence, the company achieves lean management of audit digital operation with the construction of internal audit information as the core, through the improvement of personnel quality and equipment, the construction of a flexible interactive and intelligent sharing of digital audit operation platform.

(3) The connection between "Three reforms" and multi-dimensional lean management of audit  
The "Three reforms" and the multi-dimensional lean management concept of auditing complement and support each other, and the specific relationship is as follows. Firstly, the multi-dimensional lean management of auditing is consistent with the requirements of quality reform and efficiency reform, achieving cost intensification and benefit maximization with the least resource input. Secondly, the dynamic reform in the "Three reforms" provides support and guarantee for the further improvement of multi-dimensional lean management of audit. The dynamic reform stresses the realization of internal innovation to ensure the promotion and improvement of lean management of audit. Finally, lean management of audit is the concrete application of the "Three reforms" in audit work, and it is the concrete measure to promote the further implementation and improvement of "Three reforms". Lean management of auditing is closely centered on the core idea of "Three reforms", and emphasizes the improvement of efficiency and conservation of resources in auditing, which can not only ensure the success of auditing, but also provide reference for the improvement of other departments.

(4) The necessity of constructing multi-dimensional lean management system of audit for power grid enterprises

For power grid enterprises, it is of great necessity and urgency to build a multi-dimensional audit lean management system. Specific analysis is as follows.

First, the establishment of audit multi-dimensional lean management system conforms to the objective requirements of the change of China's economic development mode, which is consistent with the current economic intensive, lean and efficient development.

Secondly, the establishment of multi-dimensional audit lean management system meets the internal requirements of audit development in the new era. It is a beneficial exploration to deepen the reform of audit work.

In addition, building a multidimensional lean management audit system is the specific requirements of "Three reforms" in the audit field work. The idea of "Three reforms" was put forward for a short time, and there are many defects in the implementation process. The concrete implementation of multi-dimensional audit lean management system can make up for the deficiency of "Three reforms" in a timely manner, so it is very necessary to construct multi-dimensional audit lean management system.

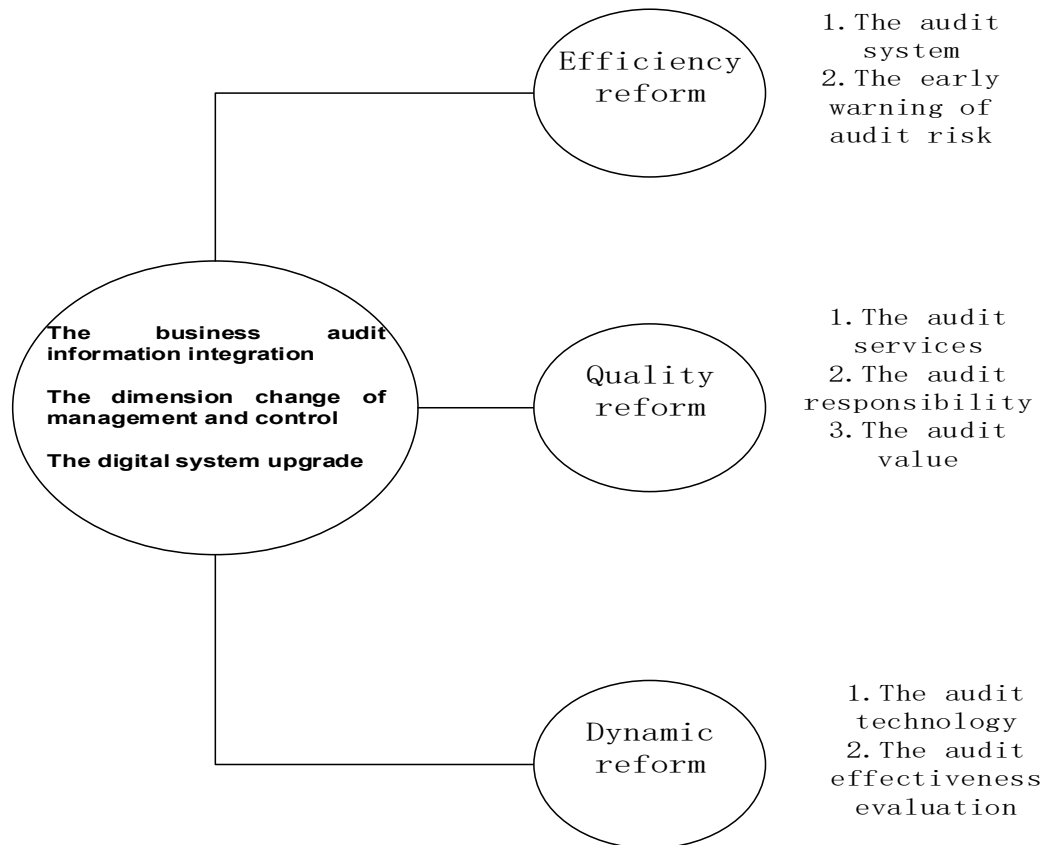
Finally, the establishment of audit multi-dimensional lean management system is a beneficial exploration for the power grid enterprises, and at the same time it provides a great reference for other industries. So, the popularization and applicability are very strong.

Based on the current internal audit management system, it mainly includes five aspects: internal audit system management, internal audit information management, internal audit quality management, internal audit project management and internal audit risk management. At present, there are some problems and deficiencies in the audit management system. For example, there are obvious gaps between the number, structure and comprehensive quality of existing auditors and the responsibilities and requirements assigned to audit work. The ability to perform duties needs to be further improved. The application of audit results still needs to be deepened. The phenomenon of repeated inspections, repeated violations and repeated bans still exists. Under the circumstances of heavy audit tasks and limited audit resources, there are some problems in audit work, such as unclear responsibility interface, incomplete scope coverage, insufficient process control, and incomplete performance evaluation system. Aiming at the defects existing in the current audit management system, the paper integrates the audit management theory with the multi-dimensional lean management theory, which can build the multi-dimensional lean management system of audit, enrich and strengthen the audit management means through multi-level, multi-dimensional and all-round, and improve the business performance of enterprises.

#### **4. Construction of Multi-dimensional Lean Management System of Power Grid Enterprise Audit**

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Based on the necessity of constructing the above-mentioned lean management system and the defects of the existing structure, this paper proposes a relatively complete multi-dimensional lean management system led by the "Three reforms", which specifically takes the promotion of audit quality reform, efficiency reform and power reform as the guiding ideology, and lean management is carried out from the seven dimensions of audit system, responsibilities, business, technology, value, risk warning and effectiveness evaluation, so as to realize the development goal of linking the grid enterprise management dimension and continuous deepening of internal audit reform. The details are shown in Figure 1.



**Figure 1:** The audit multi-dimensional lean management system of power grid enterprise

(1) Innovate the audit system and play the effectiveness of audit supervision

Audit system is a normative system that regulates many audit relationships under certain environmental conditions. To ensure the efficient development of audit work, the company must improve and innovate audit management system. Firstly, the working mechanism of "superior audit subordinate" should be optimized, so as to play the effectiveness of audit supervision and making the whole company audit "a board of chess". Secondly, the process mechanism of audit should be innovated and improved, and the audit work should be reasonably divided into four stages: preparation and investigation stage, implementation stage, evaluation stage and tracking stage. In the preparation and investigation stage, the auditors can use contemporary information technology to understand the historical data of enterprises and the development status of enterprises in the same industry, so as to lay a foundation for the formulation of the current audit plan and the subsequent bench marking analysis. In the implementation stage, innovative audit tools and methods are required, such as using cloud computing, big data, artificial intelligence and other tools to improve audit efficiency and accuracy. In the evaluation stage, the audit results can be compared horizontally and vertically, and linked to the company strategy, employee performance, etc., so as to provide a basis for subsequent development goals. The last stage is the tracking stage, which needs to establish an effective system to cooperate with the auditors for follow-up tracking. Finally, the whole value chain lean management system is established according to the requirements of lean management, which will promote value refinement management to every employee, every equipment, every customer and every work, implement accurate performance appraisal system, and coordinate the whole value chain and functional system.

The important guarantee of auditing multi-dimensional lean management system is to effectively exert its supervision efficiency. First, The company should create a "responsibility statement(commitment) system", such as establishing the "internal performance responsibility

commitment system" internally and the "performance responsibility statement system" externally. Second, we should make information more public. The disclosure of audit information is the most effective and the lowest-cost supervision method. Increasing the disclosure of information can give full play to the supervision efficiency, which is an important measure of multidimensional lean management. In addition, the audit of leaders' economic responsibility during their tenure can be reasonably increased, or the frequency of economic benefit audit in audit work can be increased, so as to ensure continuous and lasting supervision. Finally, the audit supervision institution of resource sharing can be innovatively built step by step to facilitate the information communication and sharing among various departments within an enterprise, so as to form a potential deterrent and give full play to the effectiveness of audit supervision.

### (2) Clarify audit responsibilities and authority and strengthen personnel utility management

The multi-dimensional lean management of audit requires the continuous refinement of audit work, which specifically refers to the clarification of audit division and responsibility and authority, the high efficiency of audit process, and the precision of audit results. In terms of responsibility and authority, first of all, the company should adhere to the group positioning that combines holding type with production and operation type and promote the reform of "Streamlining administration and decentralization" according to different business characteristics, adjusting the interface between the responsibilities of the headquarters and each unit, reasonably decentralizing the authority, and compacting the responsibilities of each unit. Secondly, each audit unit should also carry out a detailed division of responsibility and authority, and assign specific work to each team or even each employee, so as to ensure the mutual connection of upper and lower authority, definition of relevant responsible personnel and accurate of audit efficiency assessment. Finally, a specific and detailed system related to responsibility and authority should be formed. Rules should be adopted to ensure that each person understands his or her own responsibility and authority, so as to motivate, supervise and restrain the employee, and achieve the goal of lean management. In addition, auditors are the basis of carrying out audit work, and strengthening the management of personnel utility is the premise and guarantee of the establishment of multi-dimensional lean management system of audit. On the one hand, the company should strengthen the selection, communication and training of auditors. On the other hand, effective constraints and incentives are important means of efficient performance of duties, only when rewards and punishments coexist can the enthusiasm of personnel be aroused.

### (3) Expand the scope of audit business and make overall planning for audit work

According to the different objects, audit services can be divided into two categories: internal financial audit with financial activities as object and economic benefit audit with operation and management activities as object. In order to meet the development requirements of the new era, full coverage of audit services should be promoted. Firstly, the audit of the implementation of major policies and decision-making deployment should be strengthened. The implementation of specific deployment, process control, implementation effect and existing major risks and hidden dangers of each unit should be focused on. The company should study new situation and new problems in the implementation in depth and put forward the forward-looking and constructive management suggestions, so as to improve the quality of future audit work. Secondly, the company must focus on high-quality development of the power grid and strengthen the key projects audit work such as extra-high voltage, rural power grid transformation and upgrading, clean energy consumption projects, distribution network projects, key livelihood projects, regional assistance and cross provincial investment. Thirdly, it is necessary to actively expand the field of special audit with the guidance of problems and risks, focusing on the company's business and management transformation and upgrading, management of human, financial and core resources, and so on. Finally, the corporate economic

responsibility audit should be deepened and the audit of the performance of the economic responsibilities of key department heads and key post personnel should be figured out. In addition, the in-service audit should be strengthened. The key work and major risks should be concerned such as policy implementation, decision-making, management measures, operating results, integrity and so on, so as to promote the leading cadres to better practice the new development concept. The headquarters of the group company should plan the audit work as a whole and assign the overall requirements and objectives to the subordinate units of each group. At the same time, the subordinate units of each group should also plan the audit work of their own units as a whole, so as to realize the standardization and consistency of the audit work from the top to the bottom.

#### (4) Increase the application of audit technology and create digital audit mode

As an important part of audit work, audit technology is directly related to the acquisition, integrity, accuracy of effective audit evidence, audit efficiency and audit results. The innovation of audit technology and methods, the construction of big data audit platform and the creation of digital audit mode are the effective ways and the only way to carry out multi-dimensional lean management audit and realize digital audit under the condition of big data in the new era. First of all, the carding of the information application systems of the existing financial controls, marketing system, distribution network system, scheduling system, ERP, PMS, IRS, TMS and other departments should be strengthened. The data logical relationship should be clarified and the data collection standards and data interfaces should be regulated, so as to break the professional managements barriers, build a unified data analysis center, and lay the foundation for the development and application of various business data platforms.

Based on data analysis center, according to the national audit development strategy and the requirements of the digital audit platform of State Grid appliance network Co., Ltd., the company should cooperate with well-known universities and powerful scientific research institutes in-depth, increase innovation investment of audit technology, consolidate the results of effective integration of various existing audit tools and strengthen the top-level design. In addition, the collection, conversion and management of data research and development of digital audit platform with functions of development and analysis report should be accelerated. Secondly, the method of remote online comprehensive data analysis and on-site key verification and inspection as the auxiliary method is adopted to realize the organic combination of online audit and on-site audit, promote as a whole. Finally, the evaluation index assessment mechanism of the audit platform is established to include relevant indexes such as data connectivity rate, accuracy rate, timeliness rate and rectification rate into the assessment. The results should be published regularly, and the reward and punishment system should be implemented strictly.

#### (5) Enhance the audit value and deepen the application of audit results

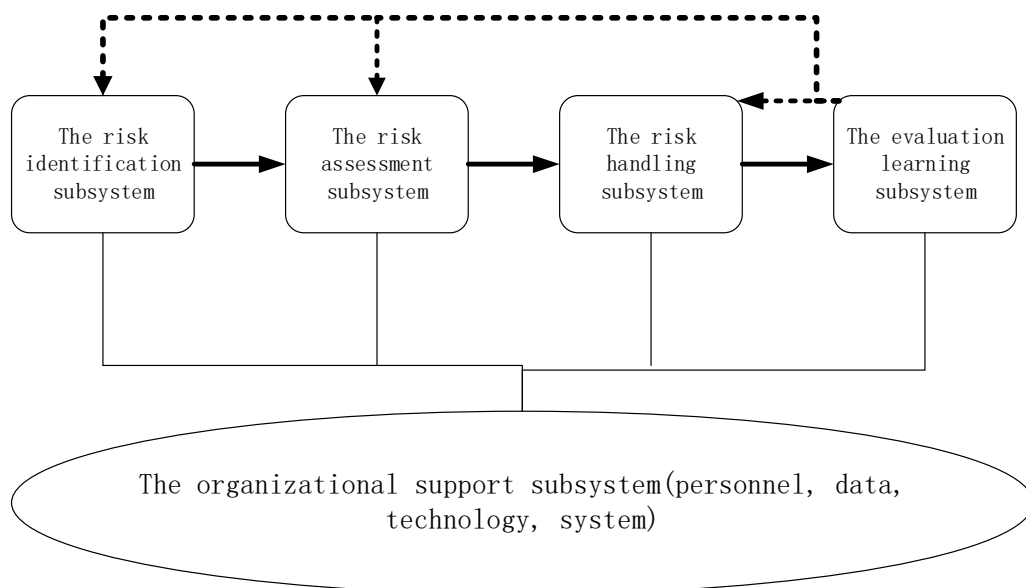
To enhance the value of audit and steadily promote the deepening application of audit results will play a key role in continuing to govern the enterprise according to law and further helping the high-quality development of enterprises and improve the social reputation of enterprises. First of all, the sense of responsibility should be strengthened. Enterprises should elevate the audit supervision work to the strategic height related to the survival of enterprises, formulate the audit objectives, sign the performance assessment responsibility letter, further clarify tasks and implement responsibilities, so as to achieve efficient coordination among all departments, steadily advance and comprehensively realize the full coverage of audit and effective supervision of all businesses. Secondly, the value-added audit results should be consolidated. Efforts should be made to improve the audit value from the aspects of rectifying the problems found in the audit, providing audit suggestions and other aspects, mining the deep-seated causes of the problems found in the audit process, analyzing the weak links of business

management and summarizing the general and individual problems form a typical case base, so as to further improving the decision-making ability of leaders, increase the popularization and application of audit results and avoid enterprise risks. Thirdly, the normalization of audit should be realized. In accordance with the idea of "one trial, two help and three promotion", the company should adhere to the principle of paying equal attention to supervision, services and guarantee. The audit work persistently should be carried out. The auditing, rectifying, standardizing and improving work should be done at the same time. The comprehensive coverage, whole process control, measures in place, no dead corner should be truly achieved, so as to further improve the immune function of audit and create a good audit ecological environment. Finally, multidisciplinary should cooperate with each other. The audit work carried out by the audit department orients to all aspects of the enterprise, and is closely related to the internal departments of the enterprise. The realization of information sharing and the establishment of multi department "integration" linkage mechanism can give each department professional audit evaluation results and improvement opinions, so that each department can combine problems with professional guidance, so as to improve management ability and further enhance operational efficiency, which is also the ultimate embodiment of the effective use of audit results.

#### (6) Strengthen early warning of audit risks and create a safe operating environment

As the indicator light of enterprise operation and management, risk early warning is helpful for audit staff to express appropriate audit opinions. The audit risk early warning system is designed according to the principles of scientific, systematic, predictive, dynamic, timely and practical, as shown in Figure 8. The early warning system of audit risks includes five subsystems: risk identification, risk assessment, risk management, evaluation learning and organization support. Among them, the risk identification subsystem is the information input interface of the audit risk early warning system. Its purpose is to understand the internal and external environment faced by the company and sort out the economic business of the enterprise. For example, power grid enterprises may have risks such as power transmission and transformation system failure, unreasonable load arrangement of main transformer and non-compliance of engineering construction process. Risk assessment subsystem is evaluate the importance and particularity of all the risks identified in the previous port, and it outputs the corresponding risk levels ( I , II ,III,IV, strengthened from left to right), so as to determine the special risks and important risk of the enterprise. The risk processing subsystem is based on the risk assessment subsystem, by analyzing the risk sources generated by early warning signals. The risk response measures can be taken in time to minimize the negative impact of risks on enterprises. Evaluation learning subsystem is a process of further evaluation and summary of the risk processing results. It has strong memory function, which can accumulate and reserve all the processed risk points. Through classification, summary and summarized information, the problems with strong generality, high recurrence rate and serious nature can be extracted, which can be used as reference samples to enter the next system cycle for self-learning, improve the prediction accuracy and efficiency of the audit risk early warning system and operational efficiency. The organizational support subsystem provides support for the normal operation of the company's audit risk early warning system under the combined action of information technology, organizational structure, personnel allocation and management system. Risk early warning is an important guarantee for creating a safe operating environment.





**Figure 2:** Audit risk early warning system

The establishment of a safe operating environment requires the joint efforts of all parties inside and outside the enterprise. Therefore, a safe operating environment cannot be separated from all stakeholders inside and outside the enterprise.

(7) Establish the effectiveness evaluation system and improve audit quality

The transformation of high-quality audit management starts with the establishment of an audit effectiveness management evaluation system which is in-depth value and analysis of the whole process, based on the specific development and implementation of the above-mentioned six dimensions of business, system, responsibility, technology, value and risk from the first level indicators to the lower level indicators. The construction of the index evaluation system is as shown in Table 1.

Firstly, the index evaluation system should be established to comprehensively reflect the transformation of power grid enterprises from traditional audit to modern audit, the degree of efficiency and benefits improvement, the improvement of supervision efficiency and the construction degree of intelligent audit. Then through the analytic hierarchy process, principal component analysis, fuzzy comprehensive evaluation method and other mathematical methods, the company can evaluate the specific situation of the audit work, in order to objectively understand the audit effect and ensure the audit quality.

**Table 1:** Audit effectiveness evaluation index system

First level index	Second level index	Third level index	Score
Audit business (25 points)	Business scope (12 points)	Implementation of major policies and decisions	2
		Audit of key projects	3
		Expansion of special audit field	2
		Economic responsibility audit	3
		International business and financial business audit	2
	Business process (13 points)	Audit plan and scheme preparation	3
		Implementation of audit procedures	5
		Preparation of audit report	2

		Rectification of problems	3
Audit system (15 points)	Rules and regulations (7 points)	Soundness and effectiveness of audit quality control system	2
		Soundness and effectiveness of audit accountability system	2
		Soundness and effectiveness of audit results application system	2
		Consistency of internal audit rules and regulations with laws and regulations	1
	Working mechanism (8 points)	Integrated working mechanism creation	2
		Establishment of lean management system of whole value chain	2
		Responsibility statement (commitment) system	2
		Soundness and effectiveness of problem rectification mechanism	2
Audit responsibility (12 points)	Hierarchical management (4 points)	performance of headquarters	1
		Performance of each unit	1
		Performance of audit department	1
		Performance of Auditors	1
	Audit (8 points)	Number of auditors	1
		Personnel quality	2
		Continuing Education	1
		Team Building	2
		Excitation constraint	2
Audit technology (21 points)	Audit information (10 points)	Information integrity, accuracy and timeliness of uploading system	2
		Information system development	4
		Operating system suspect detection situation	4
	Audit tools (11 points)	Project "Three complete" audit information system effectiveness	3
		Big data Audit Tool effectiveness	3
		Audit data acquisition robot effectiveness	3
		Effectiveness of monitoring and auxiliary audit tools for transmission line construction progress based on satellite remote sensing	2
Audit value (15 points)	Supervisory value (2 points)	Internal Audit Leading group and Joint Meeting of Audit Oversight Collaborative oversight	2
	Service value (6 points)	Business audit information integration	2
		Audit foundation rammed	2
		New growth drivers	2
	Value assurance (2 points)	Audit focus	2
	Use of results (5 points)	Whether the internal audit results and the rectification situation as the basis for work assessment	3
Whether the application of the results and the construction of a clean and honest party		2	
Risk management (12 points)	Early warning system (12 points)	Risk identification	2
		Risk Assessment	2
		Risk Management	4
		Evaluation learning	2
		Organizational Support	2

## 5. Conclusion

To sum up, in the face of the economic background of the current gradual lean development and the deepening of reform, this paper aims to promote the reform of audit quality, efficiency and power reform as the goal and constructs the audit multi-dimensional lean management system with the main line of automatic reflection of audit information, rich management dimension and intelligent audit development. In addition, this paper also puts forward the specific development path of seven dimensions. In order to improve the quality, efficiency and power of the audit work of power grid enterprises, the construction of audit system, the classification of audit responsibilities, the management of audit business, the development of audit technology, the application of audit value, the early warning of audit technology, the application of audit value, the early warning of audit risk and the evaluation of audit effectiveness should be strengthened, so as to ensure the efficient audit work. The proposal of multi-dimensional audit lean management system is a beneficial exploration to adapt to the new requirements of the audit reform of power grid enterprises, which is the further innovation and improvement of the whole process audit of power grid enterprises, and it will become an important support for power grid enterprises in the process of building world-class energy Internet enterprises. In addition, the audit multi-dimensional lean management system is generally applicable to all kinds of enterprises and has great popularization, which can provide reference and guidance for enterprises in other industries to innovate audit work, improve audit process and apply audit result.

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