

Strengthening the Basic Principle of Full Coverage of Audit Supervision

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Abstract

The full coverage of the audit object is to implement audit supervision on the units and individuals using funds. Full coverage of audit content, that is, the rationality of the use of funds, legitimacy, effectiveness of audit supervision. Economic process covers completely, it is to raise money namely, manage, allocate, use each link executes whole process to supervise. We can have a comprehensive and profound understanding of the connotation and extension of the full coverage of audit supervision from multiple perspectives. We can not only expose and reflect problems, but also supervise the rectification of problems, strengthen accountability and punishment, and comprehensively implement responsibilities.

Keywords

Full Audit Coverage; Audit Supervision.

1. Introduction

To achieve full coverage of audit supervision, there should be four aspects: depth, focus, steps and effectiveness. Depth, that is, the audit unit review to achieve a certain degree of depth, the problem of deep check thoroughly check details; To have a focus, that is, to reasonably determine the key units, areas and objects of audit supervision, so as to have a definite target; Step by step, that is, bear in mind the overall situation, consider all aspects, make overall arrangements, implement gradually and advance in a planned way; Effective, that is, to reflect the situation "accurate", find out the problem "deep", cause analysis "transparent", measures and suggestions "solid".

2. Adhere to the Organic Unity between the Breadth and Depth of Audit

From the perspective of audit breadth, the full coverage of audit supervision is to expand the audit field, including audit of leading cadres leaving office, joint audit, audit abroad and audit of small and distant units into the audit scope. from the depth of auditing, this means that auditing oversight has been extended to key areas and industries, exposing corruption, loss and waste, internal and external linkages, and failure to take responsibility and do nothing. We have worked hard to break hidden rules, cut the chain of improper interests, and fundamentally improve the order of financial and economic management. In fact, without considering the object depth of audit supervision, it is neither possible nor practical significance to simply require auditing of all units and individuals within the scope of supervision. It is one-sided to evaluate audit coverage simply by the number of audit units and audit projects. Therefore, to promote the full coverage of audit supervision is not a simple quantitative coverage, not a passing glance, but rather a breakthrough in the depth of audit, to ensure that every audit item can be thoroughly examined. For a certain auditee and audit matters, the audit should be able to carry out a comprehensive and in-depth investigation and evaluation of relevant business activities, so as to ensure the realization of audit objectives and provide more comprehensive audit information. Therefore, to evaluate the effect of full coverage of audit supervision, we

should distinguish between "incomplete audit" and "incomplete audit", and only consider the number and frequency of audit firms is actually incomplete. If the key departments, units and personnel of the audit do not audit, but simply increase the number of auditors at the edge, or the audit is superficial and not in-depth, then the increase of audit "coverage" deviates from the internal requirements of full audit coverage, and has little practical significance.

3. Sticking to the Principle of Comprehensive Coverage and Highlighting Key Areas

Complete coverage of audit supervision, always focused, around the center, the service construction, find the breakthrough point, find the key point, targeted, prevent and overcome both priorities, ing, eyebrow pencil, beard, matters at key areas, key projects, key task audit not slacken, practically all the activities included in the scope of the audit, expands the supervision field, We will eliminate blind spots in supervision and ensure that audit supervision will follow up where funds and resources are invested. Full audit coverage should be evaluated from the perspective of comprehensive development to determine whether all areas that should be audited have been included in the scope of audit supervision, that is, whether the determination of "should be audited" is scientific and reasonable; It is necessary to evaluate whether audit institutions have carried out audit in key fields, key issues and key departments from the perspective of the audit demand of unit development, so as to better meet the needs of relevant governance subjects for audit supervision information. Strengthen the overall concept and awareness of development, further expand new areas of audit, strengthen the audit of key issues, key fields and key links, organically combine audit work with the central tasks, and orderly link with the development plan of the unit. We should highlight key economic areas that have a bearing on task completion and construction, key posts that shoulder major economic responsibility, and sensitive links that are prone to financial and economic violations. Pay close attention to the security of funds in these fields, study the internal relationship between economic irregularities and capital flows, start from the authenticity and legality of funds and expenditures, examine the allocation of large funds, the flow of large funds, dig deeply, find out the problems of occupation, misappropriation and embezzlement. Using financial and economic management audit and economic responsibility audit as platforms, we will intensify the integration of audit projects in key areas and accelerate the full coverage of audit.

4. Sticking to an Integrated Approach to Overall Planning and Phased Implementation

Audit resources makes audit institutions may not apply to all units and individuals within the scope of the audit supervision at liberty, to implement the comprehensive audit, audit institutions in the selection, determine the audit project, should consider the demand of the development, the audit risk (the severity of the problem, universality, typicality) based on the results of evaluation to make priorities, in this way, less audit cost and more audit benefit can be achieved. In order to fulfill the requirement of full coverage of audit supervision, we must base on existing resources, adhere to step by step, and realize internal exploitation through innovative methods and efficiency improvement. Actively coordinate, share resources and exchange information with relevant functional departments, mobilize all positive factors, integrate all available forces, expand the increment of audit resources by every means, and provide necessary support for full coverage. Should notice to do well union. Adopt the "combination" way, focus on improving the overall effectiveness of audit. For example, the audit of economic responsibility can be organically combined with the audit of budget execution and special funds to explore the audit form of multi-specialty integration, multi-perspective analysis and multi-mode combination. For example, for key audit projects in an established

system, a unified audit plan, objectives and requirements, implementation plan, organizing force, handling scope and announcement of results can be adopted to organize and implement them in a centralized manner, so as to ensure the completion of audit tasks in both quality and quantity within the specified time limit.

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