

Research on National Audit Service and National Governance in the Context of Epidemic

Ying Zhang^{a,*}, Boya Xu

School of Management, Northwest University of Political Science and Law, Xi'an, 710122, China

^axuboya@139.com

**Corresponding author*

Abstract: *The emergence of Covid-19 has posed great challenges to China's national governance system and capacity. As an endogenous "immune system" and an important institutional arrangement in national governance, national audit's goal and emphasis are constantly adjusted and changed with the needs of national governance. In this paper, from three aspects of national audit service, the essay discusses the necessity of national governance, under the background of the outbreak were analyzed deeply the national audit service governance mechanism design, summarized in epidemic prevention and control of the audit content and audit mode, put forward under the background of the outbreak the implementation of the national audit service governance path, perfect the methods of the national audit service governance, In order to make up for the shortcomings of national governance capacity and achieve the purpose of improving national governance capacity and improving national governance system.*

Keywords: *epidemic prevention and control, national audit, national governance*

1. Foreword

The sudden outbreak of Covid-19 around the Spring Festival in 2020 has had a huge impact on China's economic development and people's lives. The most obvious impact is the sharp decline in consumption transactions in catering, tourism and other fields, and the slowdown in economic growth. General Secretary Xi Jinping pointed out that the epidemic is a major test of China's governance system and capacity, and has exposed the weaknesses and deficiencies in some aspects of China's national governance system and capacity. We need to take advantage of the epidemic to strengthen our own weaknesses and promote the improvement of national governance mechanisms and good governance.

In recent years, the epidemic situation is difficult to control, posing new challenges to China's national governance capacity, while national audit plays an increasingly important role in national governance activities, becoming an indispensable part of national governance activities. In the context of epidemic prevention and control at the present stage, national audit can effectively identify various risks through its prevention, disclosure and defense functions, promote the implementation of epidemic prevention and control policies, improve institutional and institutional deficiencies, improve national governance efficiency, and further strengthen epidemic prevention and control measures to further enhance national governance capacity. In recent years, scholars have analyzed from different perspectives how national audit can better serve national governance in the context of the epidemic.

In terms of the audit content, to determine the key direction of epidemic prevention and control audit, delimit the scope of the audit focus, epidemic prevention and control work is complex, involving a wide range, large number of funds, to pay special attention to the epidemic prevention and control the allocation of funds and materials for donations and usage [1], a key supervise the legitimacy of the use of public funds and profitability, prevent corruption, embezzlement, waste and other illegal activities [2]. In terms of audit procedures and methods, based on the epidemic background, the connotation of national audit is defined by analyzing and summarizing the theoretical viewpoint of national audit serving national governance, and the basic issues such as audit basis, audit content, audit subject and audit method in the special audit of epidemic prevention and control are solved [3]. The implementation path of national audit in epidemic prevention and control should be emphatically analyzed [4]. In terms of audit work improvement Suggestions, through to the epidemic prevention and control of audit under the present situation analysis, can be out in the implementation of the national audit faces some difficulties and problems [5], and then analyses the working process of the national

audit in epidemic prevention and control the deficiencies and put forward pertinent suggestions[6].Or from the perspective of public emergencies, scholars can improve the level of national audit by formulating audit plans and re-creating audit operation procedures, etc., with the characteristics of public emergencies as the starting point[7].

2. The inevitability of national audit service to national governance

In the early days, there was a view that national audit is the tool of national governance and the cornerstone of national governance modernization, and many scholars have conducted a lot of discussion and analysis around these views. The necessity of national audit serving national governance can be analyzed and discussed from the following three aspects: the essential relevance of national governance and national audit, the objectives of national governance and the functions of national audit.

First of all, from the essential relevance of state governance and state audit, state governance and state audit are essentially related. In essence, both of them are principal-agent relations. Government organs act as agents, and people act as principals. However, there is information asymmetry between the people and government agencies. As the information available to the people is limited in resource management, the national audit, as an independent third party, needs to play its role in supervising, reviewing and evaluating the performance of government agencies' responsibilities. So as to balance the information asymmetry between the people and government agencies. Secondly, from the perspective of national governance objectives, the demand of national governance objectives is the source of national audit [8]. The ultimate goal of national governance is to achieve good governance and help all people to better pursue their goals. In order to achieve good national governance, it is necessary to have several basic elements such as transparency, legitimacy, rule of law, accountability and stability. Based on these elements and combining with the objectives of national governance, a national governance framework can be constructed [9]. For research also has a lot of country governance framework, integrated, state governance framework is mainly composed of three systems, decision-making system, execution system and supervision system, supervision system is to make three parts complement each other, generally can be orderly operation of the key, and the national audit is the most important part of supervision system, the feature that national audit is embedded in the national governance system determines the historical inevitability that national audit serves national governance. Finally, in terms of the functions of national audit, the objectives and requirements of national audit are constantly changing with the practical needs of the development of national governance [10]. The functions of national audit are constantly expanding from the original economic supervision and playing a more comprehensive and important role in national governance.

Therefore, it is inevitable for national audit to serve national governance, which is not only determined in essence, but also the realistic demand of the development of national governance. It is a deeper interpretation of the national audit function, and an innovation and transcendence of the previous traditional views.

3. Mechanism design of national audit service for national governance in the context of the epidemic

3.1 Audit content of national audit against the background of epidemic

After the outbreak, the CPC Central Committee issued various policies and measures to deal with the public health emergency and invested a large amount of financial funds in epidemic prevention and control. Audit office set up emergency response teams immediately, timely communication with each audit institutions, the requirements must be according to the actual situation in region to carry out the audit work, to ensure the effective implementation of policies and the rational use of fiscal funds [11], especially in the medical treatment, ensure sufficient medical supplies, is the key to epidemic prevention and control work. In the short term, the audit of epidemic prevention and control can effectively promote the smooth progress of epidemic prevention and control. In the long term, it makes up for the shortcomings and deficiencies of national governance in dealing with public security emergencies, improves the national governance system and improves the national governance capacity. This paper defines the audit content of national audit in the context of epidemic from two aspects of epidemic prevention and control funds and policies and regulations.

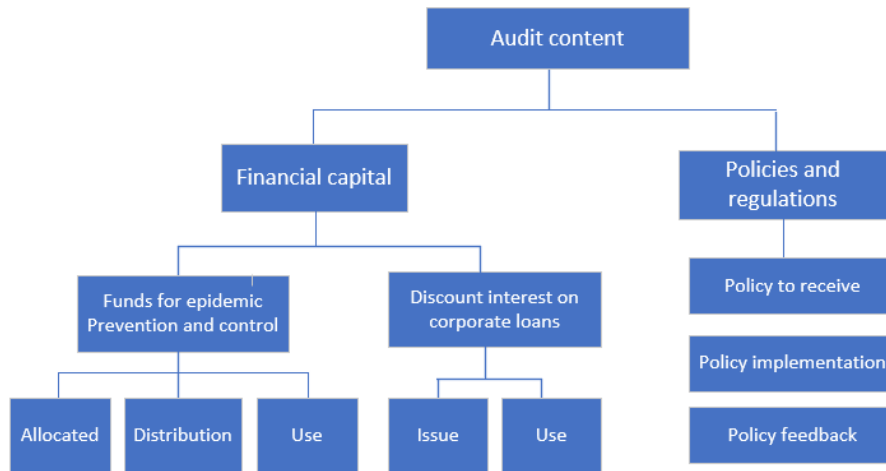


Figure 1: Summary of audit contents

3.1.1 Funding for epidemic prevention and control

After the outbreak of the epidemic, the state finance took swift action, with a large amount of funds allocated by the central government for epidemic prevention and control, and the scale of discount interest loans for enterprises increased. Therefore, the audit of funds for epidemic prevention and control should focus on two parts: the audit of special funds for epidemic prevention and control at the national level and the audit of discount loans at the enterprise level. The audit of special funds for epidemic prevention and control should start from three aspects: allocation, distribution and use. First, before the funds are allocated, auditors need to each unit to carry out the detailed audit investigation, whether need to focus on funds disbursed in a timely manner, the source of funds is legal, the amount is accurate, if money the unit meets the standards, the funds allocated to the process is in accordance with the provisions, especially must pay attention to the appropriation of the medical situation, it's about adequacy of medical supplies, directly related to the safety of people's lives; Second, when allocating funds, key areas and regions should be determined based on the actual financial situation at all levels and allocation plans, and funds for epidemic prevention and control should be allocated in a reasonable and compliant manner. Finally, in the use of funds, it is necessary to check whether the budget is different from the actual use of funds, and whether employees misappropriate funds or purchase products and services unrelated to epidemic prevention and control for their own illegal profit.

In the audit of enterprise discount loans, mainly review the issuance and use of enterprise re-loan and bank discount loans. In the review of re-loan issuance, we should pay attention to whether the issuance time is within the specified period, whether the enterprise's application qualification and application process are in compliance, and in the use of funds, we should focus on whether there is idle and misappropriation. In the bank discount loan, we should pay attention to the loan policy, whether the funds are allocated in time, whether there are obstacles to obtaining loans and whether the actual loan interest rate is in line with the provisions.

3.1.2 Policy implementation

In the policy implementation of major public crisis events during the audit, audit institutions should focus on the macro perspective based verification for the implementation of public policy, which should include the expected target is achieved, whether relevant departments to seriously implement policy, policy effect is obvious, feedback is beneficial to promote the perfection of the national system, etc. In the context of the epidemic, audit institutions at all levels should adopt appropriate audit methods to carry out policy implementation audit based on the actual situation, so as to better supervise the implementation of policies. Outbreak earlier this year from 2020 to now, in all aspects of the audit institutions issued a control policy to guarantee the stability of the social and economic and also issued corresponding fiscal and taxation policies and measures to maintain the normal operation of the relevant enterprises, inevitably will appear in the process of policy implementation deviation, policy implementation audit need to control the degree of deviation to maintain effective implementation of the policy. First policy receives, auditing organs shall examine whether the units at all levels clear policy deployment and whether to give enough attention, secondly, in terms of policy implementation,

audit institutions should focus on examine whether the units department for policy propaganda in place, and to carry out the situation, such as checking the masses to report way, finally, in terms of policy feedback, Audit institutions need to adjust policies in a timely manner according to the audit results to make them more in line with the actual situation, pay attention to social hot issues, listen to the public's opinions, accept reasonable suggestions and improve the policy process through the Internet and other information means.

3.2 Design of audit mode for special audit of epidemic prevention and control

The global epidemic situation is still grim, and China has put forward new requirements that epidemic prevention and control should be normalized to ensure people's normal life. COVID-19 is a public crisis, which is different from the Wenchuan earthquake in Sichuan province and Yushu earthquake in Qinghai Province. In the literature on tracking audit of public emergencies, most of them take Wenchuan earthquake as an example, and the auditing modes involved are tracking audit of emergency supplies and audit of post-disaster recovery and reconstruction [12]. Based on the reality of the normalization of epidemic prevention and control, the audit work of epidemic prevention and control should also be divided into the early stage and the late stage. As the goals and requirements to be achieved in these two stages are not the same, the audit content and audit methods involved and faced are also different. In the early stages of the epidemic prevention and control audit, the audit work hard and quickly in a short period of time to complete, so at this stage should be transferred a large number of rich experience in audit staff, led by the relevant departments to audit, collaborative audit institutions at various levels, the prevention and control of epidemic diseases appropriated special funds raising and donated money and goods are special audit, for donations, must complete records, pay attention to the amount of donations as well as the source of donations, it completes the classification, achieve the goal of optimal allocation of resources, but also to outbreaks of major policy implementation tracking, and coordinate various forms supervision, receiving the feedback information in time, combining with the judicial supervision and the supervision of the supervision and a variety of ways a huge force, promoting epidemic prevention and control can be accomplished in a short time and with high efficiency. Late in epidemic prevention and control of audit, due to the epidemic prevention and control of the content and the need to achieve is not the same, also certain change to adjust audit mode, end of epidemic prevention and control the audit focus should be to improve the word, audit work is need to early to late outbreak of various system vulnerability and risk in the lack of emergency response to perfect, during this period, compared with the earlier period, the audit time is relatively loose. In terms of improving system loopholes, the audit mode of joint audit should be adopted, that is, the audit department should take the lead and form a joint audit office with the Health Commission, industry and information departments to communicate information on epidemic work, realize function sharing and maximize the supervision effect. At the same time, we should give full play to the function of audit expansion, establish the audit evaluation report system, timely solve the management problems and policy imprecision in the process of improving the system, and improve the audit efficiency of epidemic prevention and control.

4. Main approaches of national audit services to national governance in the context of the epidemic

4.1 Determine the key direction of audit and control risk nodes

In recent years, as the virus strains keep mutating and imported from abroad, China first proposed to normalize epidemic prevention and control to ensure people's normal life, and the requirements of normalizing epidemic prevention and control put forward higher standards for the audit of epidemic prevention and control. Under the background of the outbreak, the problem of audit involving more extensive, and is closely related to people's livelihood, this leads to the complexity of audit problems and contradictions, which requires the audit institutions in the audit plan, risk oriented, pay attention to comprehensive analysis, with the audit goal as the center, emphasize on the main point of audit work[13], reasonable arrangement of audit resources, ensure high-quality and efficient completion of epidemic prevention and control audit tasks. In the early stage of the epidemic prevention and control audit, must be familiar with the epidemic prevention and control policies, complete each pre-trial research, for different regions formulating scientific and specific audit plan, specific audit matters, and combined with the actual situation of each unit, the audit at the root of the problem and easy to appear problem, analyzing the risk of a node to determine the focus of the audit scope in the epidemic

prevention and control work, and in the late stage, should with the power of the collective, by the audit institutions focus on between departments and units, combined with previous audit experience, to determine in the epidemic prevention and control work easy to slip, determine the risk node in the process of perfecting the epidemic prevention and control system. In epidemic prevention and control audit, has a wide range, so be sure to work around the center, surrounding the based scheme, around the audit items, around the audit method, around the allocation of resources to do audit, determine the key direction and scope of the audit, so as to improve the efficiency of the audit, precision strike epidemic prevention and control of the audit.

4.2 Improve the information disclosure mechanism and increase government credibility

The final result of audit work is to issue audit report. If the audit work is only carried out without timely information disclosure, the audit work will lose its significance. By improving the information disclosure mechanism and urging all units to report work progress and responsibility performance in a true and detailed way [14], the transparency of government information and the credibility of the government are improved, and a good institutional environment is created, which is also one of the direct functions of national audit in serving national governance. In the audit of epidemic prevention and control in the early stage, on the one hand, the receipt and distribution of donated funds and goods should be disclosed, including the type and quantity of donated funds and goods, the departments and units handled, and the specific direction of the donation. On the other hand, the government departments receiving special funds and enterprises receiving discount interest loans should be disclosed. Government departments should take the initiative to disclose the acceptance and use of special funds, while enterprises should take the initiative to disclose production qualifications and capital use plans. In the post-epidemic audit, government departments should disclose management problems, institutional deficiencies and institutional improvements in epidemic prevention and control, and form a Report on Epidemic Prevention and control. A perfect information disclosure system can supervise the compliance of the use of funds, urge each subject to actively fulfill their responsibilities and obligations, balance the information asymmetry between the government and the public, and eliminate the agency problem. Timely and comprehensive information disclosure can improve information transparency, enhance the credibility of the government in the minds of the public, strengthen the public's consciousness of subjectivity, enable the people and the government to overcome difficulties together, improve the efficiency of epidemic prevention and control work and ensure the effectiveness of epidemic prevention and control.

4.3 Improve epidemic prevention and control systems and mechanisms and enhance governance capacity

The emergence of the Covid-19 panemic has had a huge impact on China's economy, education and other fields. Up to now, many regions are still in a serious situation when faced with outbreaks of the epidemic. Establishing a sound system and mechanism for epidemic prevention and control is a major task in epidemic prevention and control. As a monitoring mechanism in the national governance system, national audit has the most important function of supervision, preventing and defusing major risks and identifying various potential risks. None of the previous public emergencies has lasted as long or consumed as much human and material resources as the current outbreak. This makes us realize that it is extremely urgent to improve the epidemic prevention and control system and integrate risk prevention and control mechanism into the audit mechanism[15].In epidemic prevention and control audit, should carry out management system audit for epidemic, epidemic prevention and control system of audit, some parts of the population flow is big, the possibility of the outbreak is higher, should to these outbreaks prone areas to establish a strict warning mechanism, listed risk points list, at the same time to combine conditions to take corresponding measures to improve the system of epidemic prevention and control, we will focus on checking the compliance of material donations in these regions, supervise, inspect and evaluate the effectiveness of policies and the comprehensiveness and timeliness of policy disclosure, so as to improve the epidemic prevention and control system, improve the operation and guarantee capacity of the system, and improve the national governance capacity from point to point.

4.4 Strengthen audit results and improve audit professionalism

In the context of the epidemic, national audit service and national governance are faced with many challenges, such as the rapid development of the epidemic and the difficulty in controlling it, the wide

scope of epidemic prevention and control audit, the complexity of audit work and the difficulty in implementing on-site audit due to the epidemic, and the only way to rely on off-site audit. The existence of these problems requires auditors to have a healthy body and strong mental willpower, but also higher requirements on the clarity of the audit process and the professional degree of the audit staff. In terms of the audit process, it is necessary to strengthen the audit effect and evaluate the audit effect each time. This includes budget input in advance, supervision of funds in the process and review of the implementation afterwards, so as to continuously improve the audit process of epidemic prevention and control and improve the efficiency of audit work; In the aspect of professional degrees in the audit, the epidemic prevention and control audit involves various professional fields, audit institutions need to develop vocational education and training, and regularly update in all aspects of the auditor's professional knowledge, promoting the learning of audit institutions, especially under the background of the outbreak, time tight task, audit institutions to try to introduce and build our own information system, the audit efficiency and accuracy in epidemic prevention and control work should be improved by using big data analysis and other informatization methods, and auditors should be trained and studied in different types of auditing methods, so as to learn how to handle audit work with informatization methods and improve their professional competence.

5. Ways and means of national auditing to serve national governance in the context of the epidemic

5.1 Coordinate the relationship between comprehensive audit and key audit

The epidemic prevention and control work is closely related to people's livelihood, which involves complex problems, if not properly handled, will lead to frequent social conflicts, especially in the medical sector, if the supply is insufficient, it will directly endanger people's lives and health. The time and energy of audit staff are limited, how to give full play to the infinite possibility under the limited circumstances, to achieve the best audit effect, is a problem we must carry on in-depth thinking and analysis. In carrying out various audit work, it is necessary to clarify the audit work objectives and tasks, determine the work center, control the key points of audit, and clarify the focus of audit work, which is not only the essential requirements of audit work, but also the basic strategy of audit play a role. In the complex audit work of epidemic prevention and control, the key points should be identified through comprehensive analysis and judgment on the basis of completing the requirements of comprehensive audit work. The key audit should be given priority to and comprehensive audit supplemented, and the two should be combined to ensure audit effect and improve audit efficiency. In the early stages of the epidemic prevention and control audit, should be the key to grasp the key audit, the most attention to the crowds of people's livelihood, issues, and link to carry out the audit work, prone to epidemic region to establish a strict warning mechanism, well-stocked commodity, optimize resource allocation process, improve the efficiency of supply, make the limited audit power play the biggest role. Outbreak of the new champions league management system and management ability of our country is a severe test, in the late stage, the epidemic prevention and control audit should be in epidemic prevention and control work of governing ability of the exposed deficiencies and weaknesses of national governance system perfect, mechanism of disease prevention and control system to carry out a detailed comprehensive audit, in order to achieve reasonable improve national governance system arrangement, the purpose of optimizing national governance structure, ensuring national governance effect and improving governance efficiency.

5.2 Actively adopt remote audit

In the audit work, the collection of audit evidence and audit inspection needs to be carried out on-site, which increases the risk of infection of government auditors. Therefore, remote audit and informatization should be given priority in the audit of epidemic prevention and control under the premise of ensuring audit quality. Such as email, big data analysis, network conference and other modern information to collect audit evidence, substantive testing and other work. Remote audit is derived in the information age a new audit method, it is not restricted by place, can be more quickly for data collection and data sharing, more outbreak auditing services under the background of national governance provides a new convenient and safe method, innovation, the national audit service means of governance. Audit institutions should keep pace with the times, keep up with the pace of the information age, innovate in audit methods, explore and learn the latest audit methods, and actively introduce intelligent technologies to ensure audit efficiency and effect under the situation of epidemic

prevention and control. In the information age, information security is the most important issue. When using remote audit, audit institutions should pay special attention to the security of information data and take targeted measures to manage the importance of various information.

5.3 Combining performance audit with compliance audit

Performance audit in the audit work play an increasingly important role in the epidemic prevention and control work is a resources consumed a great deal of activity, countries in the epidemic prevention and control work invested a lot of manpower material resources, in order to optimize the allocation of resources, reduce waste of resources, reduce social costs, epidemic prevention and control work combines the performance audit and compliance audit is necessary to use, the combination of the two can better serve national governance. One of the functions of national audit is to conduct audit evaluation. In the context of the epidemic, a reasonable and accurate audit evaluation system for epidemic prevention and control should be established as soon as possible. Through the process and methods of indicator construction, an audit evaluation indicator system for epidemic prevention and control should be established, evaluation criteria should be established, and evaluation subjects and contents should be clarified. For example, whether funds and materials donated for epidemic prevention and control are properly used, whether policies and documents related to epidemic prevention and control have been implemented, whether the implemented policies have played a proper role in implementation, and whether the coordination and smoothness of policy implementation have been guaranteed. The evaluation work needs to be continuously improved. In order to strengthen the independence, comprehensiveness and accuracy of the evaluation process, audit institutions should actively communicate with other departments about various matters in the evaluation work and accept reasonable suggestions for follow-up improvement. In the face of different audited units and project activities, it is necessary to establish different evaluation methods scientifically, adopt the method of combining qualitative and quantitative, establish and select the appropriate evaluation index system.

5.4 Deepening the audit of economic responsibility

To promote the establishment of an efficient and clean government is one of the functions of national audit to serve national governance, and to promote the establishment of a responsible government cannot do without supervision. Against the backdrop of the epidemic, the scale of epidemic funding is huge, and it is important to people's livelihood. For the efficient and rational use of funds for epidemic prevention and control, it is necessary to deepen the audit of economic responsibility and promote the establishment of a responsible government. The economic responsibility audit is different from the general audit, which is aimed at the whole organization, while the economic responsibility audit is mainly aimed at the individual leaders. The core of governance is the use and operation of public power. To ensure the efficiency and rationality of governance activities, leaders must be effectively supervised. Leaders as individuals in the exercise of rights when performing functions are likely to be because of their own their own power rent-seeking behavior, thus produce adverse effect to national governance, economic responsibility audit is facing the difficulty and emphasis of our country, especially in the context of the outbreak, must be combined with the related research results deepen economic responsibility audit, to ensure the effective implementation of funds and relevant policies for epidemic prevention and control.

6. Conclusion

In the face of public health emergencies, how national audit can play a better role and what kind of ways and means to serve national governance has always been a topic worthy of in-depth study and discussion by scholars. Under the background of this article is to the outbreak of national audit contents, audit mode, implementation path analysis research, but to build a perfect system of epidemic prevention and control mechanism, the public emergency risk embedded in the national audit mechanism, also need to constantly effect on epidemic prevention and control of audit and audit evaluation research of the process work, it needs the joint efforts of all aspects for a long time. The specific role of national audit in serving national governance is to supervise the operation of power, build a harmonious society, improve the transparency of government information, establish an efficient and clean government, and promote social fairness[16].In general, national audit service governance can be summarized from three levels of system, execution and effect. At the institutional level, national audit can promote the perfection of national governance structure, improve national governance

institutional arrangements, properly handle the interests of stakeholders, and ultimately improve the effect and efficiency of national governance. At the execution level, national audit can promote the government's responsibility, urge and supervise the progress and effect of government agencies' responsibility fulfillment, and then promote the improvement of the organizational governance of each participant in national governance. On the effect level, national audit can improve the security and robustness of the economy, reduce the harm caused by public crisis to social stability and economic operation, improve government governance ability, improve government information transparency, prevent corruption and so on.

References

- [1] Xiaorong Zheng, Xin Dong(2020). *Research on tracking audit of epidemic prevention and control policies. Finance and Accounting Monthly*, no. 22, p.98-104.
- [2] Caichen Ma, Di Zhao(2020). *Performance management of public health emergency funds -- based on the investigation of COVID-19 epidemic. Fiscal Research*, no.9, p.3-13.
- [3] Yang Liu, Jiaxian Chen (2020). *Research on national governance of national audit services under the background of epidemic prevention and control. Accounting communication*, no.17, p.122-126.
- [4] Yang Tang, Jianxin Geng, Yulong Zou(2021). *Research on the role mechanism and implementation path of national audit in epidemic prevention and control. China Internal Audit*, no.7, p.66-70.
- [5] Tingyi Wu(2020). *Analysis of government audit functions and countermeasures in public health emergencies:A case study of COVID-19 prevention and control audit. China Agricultural Accounting*, no.11, p.14-17.
- [6] Tingxuan Zhu, Cheng Liu, Mingyang CAO(2021). *Problems and suggestions of national audit in public emergencies: A case study of COVID-19. Audit and Financial Management*, no.1, p.59-60.
- [7] Zhihong Zhu(2020). *Covid-19 public health emergency response audit: take the new crown pneumonia epidemic as an example. Monthly journal of Finance and accounting*, no.7, p. 92-96.
- [8] Dasheng Dong(2020). *On the basis of national audit. Audit research*, no.2, p.3-6.
- [9] Jianghua Jiang(2017). *An Integrated Framework for The Modernization of National Audit System and Capacity -- A Review of the Modernization of National Audit System and Capacity under the Framework of National Governance. Audit and economic research*, vol.32, no.6, p.125-126.
- [10] Dan Yang(2020). *The historical evolution of state audit and its functions since the founding of new China. Modern commerce & trade industry*, vol.41, no.25, p.95-96.
- [11] Lingyao Meng(2021). *Research on audit of financial Funds for epidemic prevention and control. Finance and Audit*. no.8, p.16-18.
- [12] Yuting Zhang(2021). *Research on the tracking audit of major public emergencies: Based on the tracking audit of Wenchuan earthquake relief and post-disaster recovery and reconstruction. China Internal Audit*, no.7, p.87-89.
- [13] Jie Bian(2021). *Covid-19 audit of major public emergencies: a case study of new crown pneumonia out break. Operation and management*, no.3, p.133-138.
- [14] Zhongwei Han(2020), Shen Hongye, Chen Jie, Wang Bing. *Research and thinking of emergency audit [J]. Audit and Financial Management*, no.9, p.21-22.
- [15] Shiqiao Zheng, Junjie Lv(2020). *Public Emergency Audit: A Basic Theoretical Framework. Friends of Accounting*, no.10, p.106-114.
- [16] Xuexia He, Minghui Li (2019). *National Audit promotes national governance: China's experience and Enlightenment. Monthly journal of Finance and accounting*, no.9, p.92-99.