

Research on the path of national audit in anti-corruption governance

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Abstract: *Since its establishment, national audit has assumed the role of standardizing the financial and economic order and promoting the integrity and efficiency of the government. National audit has a natural function of corruption control. With the change of economic environment, the complexity of audit business is increasing, and the audit content and scope are also gradually expanding, followed by the continuous improvement and updating of audit methods and technologies, which also leads to the increasingly prominent role of national audit in corruption governance. National Audit and other mechanisms not only have common aspects in promoting corruption governance, but also have unique advantages different from other mechanisms. Therefore, it is necessary to start with the analysis of the current situation and causes of corruption governance by national audit, and use the unique advantages of national audit to build a multi-level national audit anti-corruption path, so as to give better play to the national governance function of national audit.*

Keywords: *National Audit, Corruption, Supervision*

1. Analysis of Problems Faced by National Audit in Corruption Governance

1.1 The Legal Basis Related to National Audit is not Perfect

The systematic construction of laws and regulations in the field of national audit lags behind the actual needs of the national audit function, which is mainly reflected in: first, the update speed of the legal basis related to national audit is relatively slow, and individual amendments or batch amendments or new standards will be issued every few years. Second, at present, the main legal basis in the field of national audit in China is concentrated at the level of departmental rules. The legal basis of national audit at the level of laws and administrative regulations is relatively scarce, which will undoubtedly reduce the authority of national audit and the effectiveness of anti-corruption.

1.2 The Synergy between National Audit and other Corruption Governance Mechanisms has not Yet Formed

Although China already has the National Bureau for the prevention of corruption, the National Supervision Commission, the central and local discipline inspection committees, judicial organs such as courts and procuratorates, the National Audit Office and local national audit institutions at all levels, the above supervision institutions generally operate in their own way, and no standardized communication and coordination mechanism has been established between them, There is also a lack of formal communication channels and methods, not to mention information sharing between institutions, and they are unable to give full play to their joint efforts in combating corruption. As a highly professional way of government internal supervision, national audit should cooperate with other supervision mechanisms to give full play to their respective anti-corruption advantages and form a strong force to fight corruption.

1.3 The Information Disclosure of National Audit is not Perfect, and the Audit Results are not Fully Used

Although the scope of national audit information disclosure in China is expanding, the number of audit information disclosure is still relatively thin due to the increasing number of audited projects. The coverage of audit information disclosure is biased. When issuing audit announcements, the National Audit Office mainly focuses on the follow-up audit of the implementation of major national policies and measures, the audit of policies and funds in the field of rural agriculture, the audit of affordable

housing projects and the audit of some central enterprises and large financial institutions, while there are some key audit areas, such as the government audit information of the economic responsibility audit of leading cadres, which are less disclosed to the public. The content integrity of audit information disclosure is not enough. For example, there is only information about the audit results, but there is no information about the audit process; Only the suggestions of audit conclusions are processed, and there is no follow-up follow-up feedback information. The above problems of imperfect disclosure of national audit information directly affect the application of audit results and the effect of audit corruption control.

2. Path Construction of National Audit in Promoting the Construction of Anti-Corruption

In view of the above problems in China's national audit, the author attempts to build a path system for national audit to promote corruption governance from three aspects: legal environment, mechanism operation and information disclosure.

2.1 Legal Environment: Improve the Legal System of National Audit in Corruption Governance

First of all, the power and responsibility of national audit should be incorporated into the fundamental system or fundamental law of anti-corruption. If audit institutions and other state organs find clues to the problems of public officials suspected of corruption, bribery, dereliction of duty and other job-related violations or job-related crimes in their work, they shall be transferred to the supervision organs, which shall investigate and deal with them according to law". However, the supervision law does not clarify and specify the power and responsibility of state audit. Making the power and responsibility of national audit fully clear and specific in the legal system can make the national audit have laws to follow, rules to follow and records to check in the process of playing the role of corruption governance.

Secondly, we need to further enrich and deepen the system of laws and regulations of national audit, speed up the legislation related to national audit, and expand the legal force of national audit. It is necessary to further clarify and expand the supervision power of national audit in the relevant laws and regulations system, and further supplement the inspection authority of audit institutions and auditors. For problems with few clues found in the audit, it is necessary to formulate a feedback mechanism for the implementation of clues transferred by audit institutions; It is also necessary to further supplement the accountability provisions and legal consequences of failure to cooperate with the audit.

2.2 Mechanism Operation Level: Establish Long-Term Cooperation between Audit Corruption Control and Other Corruption Control Mechanisms

As a whole, the government internal supervision system is inseparable from the coordination and coupling between the internal subsystems. Only when the subsystems cooperate with each other and give full play to their respective advantages and effectiveness, can the strong supervision of the government internal supervision system be realized. Therefore, the government internal supervision system must realize the coordination and coupling between various supervision departments, so as to improve the efficiency of supervision.

(1) Collaborative anti-corruption of national audit and other supervision mechanisms in advance opportunity supervision

In the "prior" opportunity supervision link, the main task of audit institutions is to clarify the audit object and analyze the possible corruption. Before implementing specific audit procedures, it is necessary to analyze the possible corruption. Analyze the operation status of the power of the auditee, investigate whether the key management systems such as the internal control system of the auditee are sound and perfect, and the behavior style of the key personnel of the auditee, judge whether the person in charge of the auditee has the opportunity to abuse public power, analyze other aspects of the auditee, and comprehensively evaluate whether the auditee has the possibility of corruption.

(2) Collaborative corruption control between national audit and other supervision mechanisms in the process of behavior supervision

In the process of behavior supervision, the main task of audit institutions is to evaluate audit risks, determine key audit areas, and implement corresponding audit procedures for key audit areas. When assessing audit risks, audit institutions can conduct special communication with supervision institutions

to ensure the accurate definition of key audit areas, and agree on possible audit procedures for links and areas prone to corruption. For example, in terms of the allocation and use of financial funds, audit institutions can work with supervision institutions and discipline inspection institutions to jointly determine the key areas of audit. Under the current big data background, they can also build a digital audit platform to track the direction and process of the use of funds in real time, so as to gradually realize the full coverage of financial funds audit. In terms of the operation of power, audit institutions should cooperate with supervision institutions and discipline inspection institutions to clarify their respective scope of responsibilities, act separately and strengthen supervision. In the context of big data, audit institutions need to obtain the cooperation of the competent departments and managers of the auditees, jointly build and improve the analysis platform of audit data, obtain key information related to the auditees at low cost and high efficiency, and timely complete the assessment and evaluation of the auditees with the help of big data analysis technology. At the same time, audit institutions should also assist discipline inspection institutions to obtain citizens' reporting information on corruption clues, actively communicate with the media and informants, and obtain corresponding audit evidence.

(3) The coordination of national audit and other supervision mechanisms in the post punishment and supervision link to control corruption

In the post punishment and supervision link, the main task of audit institutions is not only to issue audit reports and audit announcements, but also to hold relevant responsible departments and personnel accountable. Audit institutions can cooperate with the media supervision mechanism to announce the audit results to the public and improve the transparency of audit information. The audit results announced to the public can also become an important basis for state organs to further promote, reward or punish government officials. When conducting audit accountability, audit institutions should also work with the supervision department, discipline inspection department, judicial department and the competent department of the audited unit to implement the responsibilities of relevant departments and relevant personnel. Supervise the competent department of the auditee to implement the corruption found in the audit process that needs to be corrected and rectified by the competent department of the auditee and feed back to the audit institution; For some acts of corruption in violation of party rules and discipline found in the process of audit, the audit institution shall cooperate with the discipline inspection organ and the supervision organ to impose inner-party sanctions and administrative treatment on relevant departments and personnel; For the corruption behaviors suspected of committing crimes found in the audit process, the audit institution shall cooperate with the judicial organ with legal authority to deal with them. All supervision departments shall perform their respective duties and cooperate with each other, effectively exercise their respective responsibilities and authorities in the audit process, and strictly implement the accountability system through the procedures of announcement, filing, verification and punishment, so as to promote the effective application of audit results in the field of corruption control.

2.3 Strengthen the Information Disclosure of National Audit and Make Full Use of the Audit Results

In addition to reducing the degree of information asymmetry in the economic environment, the information disclosure of national audit also transmits information about audit quality and audit independence to the society. In China, the information disclosure of national audit is mainly reflected in the disclosure of audit results by audit institutions. The purpose of publishing audit results is to make the public widely participate in the process of government audit supervision and give full play to the effectiveness of public supervision. These documents at the level of national regulations and policies have virtually strengthened the auditors' sense of responsibility for the disclosure of audit results, increased their pressure and promoted the improvement of audit quality.

Although the information disclosure of national audit has a certain legal basis, the specific application of audit result announcement is not in place, and the application of some audit results is not in place. For example, while the audit institutions submit the audit results to the government departments and entrusted institutions, according to the above-mentioned principle of coordinated anti-corruption, it is necessary to copy the audit results to the discipline inspection departments and supervision departments. However, China's discipline inspection departments, supervision departments and superior competent institutions how to use the audit results submitted by the audit institutions and how to timely feed back the application of the audit results to the audit institutions, There are no clear provisions on how to punish different types of corruption and discipline violations. This leads to the low transparency and poor application effect of audit results.

Therefore, the necessary response measures should not only strengthen the publicity of audit results and fully ensure the joint role of national audit supervision, public supervision and public opinion supervision, but also pay attention to the effective application of audit results, so as to give better play to the role of leading cadres of national audit supervision in clean and diligent administration, punishment and prevention of corruption. On the one hand, we should fully combine the audit results with audit accountability, on the other hand, we should give full play to the application of audit results in many aspects, and greatly promote the realization of the anti-corruption function of national audit in the collaborative anti-corruption mechanism.

After analyzing the problems faced by China's national audit in corruption governance, this paper constructs a path system for national audit to promote corruption governance from three aspects: legal environment, mechanism operation and information disclosure. Specifically, it is proposed that the legal environment level should improve the legal system of national audit in corruption governance, the mechanism operation level should establish the long-term cooperation between audit and other corruption control mechanisms, and the information disclosure level should strengthen the information disclosure of national audit and enhance the full use of audit results, so as to guide the practice of national audit in the construction of anti-corruption system.

Therefore, the necessary response measures should not only strengthen the publicity of audit results and fully ensure the joint role of national audit supervision, public supervision and public opinion supervision, but also pay attention to the effective application of audit results, so as to give better play to the role of leading cadres of national audit supervision in clean and diligent administration, punishment and prevention of corruption.

By constructing the path system for national audit to promote corruption governance from the three levels of legal environment, mechanism operation and information disclosure, it is proposed that the legal environment level should improve the legal system of national audit in corruption governance, the mechanism operation level should establish long-term cooperation between audit and other corruption control mechanisms, and the information disclosure level should strengthen the information disclosure of national audit and enhance the full use of audit results, So as to guide the practice of national audit in the construction of anti-corruption system.

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