

# The Construction of Financial Internal Control System in Colleges and Universities and the Prevention of Clean Government Risk

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**Abstract:** Since entering the new era, the improvement of education quality, especially the development of higher education level, has been paid more and more attention by the public. After a large number of scientific research and education project funds have been invested in the entities of colleges and universities, how to ensure the performance of capital resources, standardize the use and be clean and efficient is the key issue that education, finance, audit and other departments must pay close attention to. It is not only related to the safe use of public resources and the maintenance of national credibility, but also a powerful way to curb corruption in student education. Combined with years of management and supervision experience, it is an effective way to promote the high-quality development of colleges and universities to improve the financial internal control system and prevent and control the risk of clean government.

**Keywords:** Financial Internal Control; Clean Government; Risk Prevention; University Management

The current competition of national strength is the competition of talents and technology led by science and technology, as well as the ideological competition based on culture, all of which are inseparable from the high-level education system. As an important base for cultivating national excellent construction and management talents, colleges and universities are the main body of concentrated investment in educational resources. In recent years, the state has increased its investment in the field of science and education, and huge research and teaching funds have been invested into colleges and universities, but because of its own financial internal control level defects, leading to frequent corruption, seriously damaged the order and credibility of scientific research and teaching in colleges and universities, is a major problem to be solved.

## 1. Internal relationship mechanism of financial internal control and risk prevention in colleges and universities

The main function of financial work is accounting, supervision and consultation. Accounting is to disclose the financial situation of colleges and universities to the relevant parties and protect the legitimate right to know of the public. The supervision function is to curb the occurrence of financial violations, and resolutely curb the bad ideas of the key positions in the use of funds from the ideological level, and ensure the accuracy, authenticity and rationality of financial data, so as to achieve the prevention of financial risks by institutional constraints, promote the establishment of a clean and efficient fund management system in colleges and universities by the prevention and control of financial risks, and achieve the higher goal of anti-corruption risk prevention. And the consulting function is to provide the corresponding business management decision-making consultation for the school management, competent departments and relationship subjects, to inquire about the defects and loopholes existing in the current financial internal control system, and whether there are aspects that are not commensurate and unreasonable with the financial evaluation system in the project development, so as to remind the relevant units to carry out the problem oriented rectification and improvement of the financial internal control system, establish a more strict and comprehensive anti-corruption risk prevention system, and strengthen the use and management efficiency of funds. It strives

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to remove some obstacles that affect the implementation of the financial system and the correct performance of financial responsibilities<sup>[1]</sup>, and promote the smooth and orderly development of teaching and scientific research projects in colleges and universities in accordance with the law.

## **2. The current situation of financial internal control management in colleges and universities from the perspective of clean government construction**

### **2.1 Some managers have a weak sense of integrity**

As a public institution, colleges and universities implement the government accounting standards. Compared with the business of enterprises, the complexity of financial management is relatively weak, and there is no need for more complex subject determination and accounting treatment, which virtually causes certain paralysis psychology to the financial personnel. In addition, the competition pressure of universities is increasing day by day, especially since the implementation of a series of assessment and evaluation systems, such as discipline evaluation and the construction of “double first-class” university list. Universities take the improvement of scientific research strength and teaching strength as the top priority of their work, often adhere to the result oriented, and pay less attention to the overall use and management of resource investment, ignoring the effective management and control of all kinds of resources and funds, and neglecting the construction of internal control financial system, which leave a greater opportunity for some managers to weaken their sense of integrity.

### **2.2 The internal control system is still imperfect**

There is a lack of in-depth unified planning in the design of financial internal control system and integrity and self-discipline restraint system of the leading group in colleges and universities, and the degree of attention is not high. There are many gaps and loopholes in the overall design of the system. The systems of each financial sector are independent and unsystematic, leaving opportunities for relevant personnel to arbitrage and take advantage of each other. As for the quality requirements of financial accounting, there is a lack of supervision. Many information data are not accurate and timely. Some systems have poor enforceability. They only stay on the surface and are difficult to put into practice. The connection between business management and financial internal control is not smooth, and it is difficult to play the role of grasping the efficiency of financial fund management from the source<sup>[2]</sup>.

### **2.3 The old way of supervision**

Under the situation of continuous progress of management science and information technology, financial management should also move towards the direction of informatization and intelligence, in order to deal with more complex and changeable financial violations and financial crimes. However, the current construction of efficient financial internal control supervision is still relatively backward, the level of financial informatization is not high, the financial management information system is not upgraded in place, and the supervision mode is still in place. It mainly refers to manual on-site accounting review and post supervision, but the supervision on the operation process of financial funds is not strong enough, and there is no corresponding real-time dynamic supervision mechanism for financial operation, which is difficult to have a good deterrent effect on the behavior of financial related personnel, and easy to breed some corruption, rent-seeking, and violation of financial discipline. It will also damage the internal clean government environment of colleges and universities, and increase the risk of corruption. The risk exposure of a clean government is not conducive to the healthy development of colleges and universities.

## **3. Countermeasures and suggestions on improving the level of financial internal control construction and strengthening the risk prevention of clean government in colleges and universities**

### **3.1 Improving management efficiency with the core of ideology and team building**

It is necessary to strengthen the ideological transmission of honesty and self-discipline throughout the school, put the idea of honesty and self-discipline into every staff member’s mind, and form a good ideological environment for honesty and self-discipline. For the management of colleges and universities, we should closely combine the construction of clean campus with the improvement of internal control management system, strengthen the organization and leadership, and establish a special financial management and supervision leading working group, so as to take the lead of the main person in charge of colleges and universities to uniformly deploy the work of the whole school’s financial internal control and the construction of clean culture. Efforts should be made to build a financial accounting team and audit team with strong professional ability and high professional quality. The overall strength of accounting personnel should be strengthened through professional training and the introduction of high-level accounting talents. In the financial management, we should adhere to the concept of source

supervision, pay attention to prevention and dynamic monitoring in the design of the system, and conduct a comprehensive review of the fund management scheme and process in the early stage of the project implementation, in order to do a good job in analyzing and judging the feasibility report of the project, standardize the reporting procedures and contents of expenditure projects, and improve the internal audit mechanism, as well as issue the report in time in the daily operation fund management of colleges and universities. At present, financial loopholes and problems should be reported to the special leading working group for unified coordination and planning to minimize the risk of honesty and self-discipline.

### **3.2 Establishing and improving the financial internal control management system in colleges and universities**

The system construction should be clear in responsibility, procedure, standard, supervision, reward and punishment. We should combine the experience and lessons from the previous financial work, especially the existing financial control defects, make up for them through the system design, and strengthen the information construction of financial management. We should strengthen the exchange and study with the relevant units with rich management experience and effective financial internal control, and learn from their advanced mode of information application of financial internal control system. The financial management system has been upgraded, especially in the financial accounting intelligent analysis module to increase investment, so that intelligent computing can be added to the real-time audit process of capital utilization, which can more directly find the financial problems in the front-end business operation. In addition, it is necessary to promote the construction of the anti-corruption employment system through the construction of the internal control system, form an effective deterrent environment in the whole university through the establishment of a strict punishment system, and further promote the creation of an ideological and public opinion environment in which university personnel can not be corrupt, do not want to be corrupt, and dare not be corrupt by combining the improvement of the internal control system and the anti-corruption education and incentive mechanism.

### **3.3 Strengthening risk prevention and financial supervision**

The key of financial internal control lies in the prevention in advance, which requires the exploration, analysis, judgment and prevention of risks in the construction of management system. First of all, it is necessary to enhance the risk method awareness and ability of financial operators, so that they have a high degree of sensitivity to financial data, and can effectively explore the abnormal situations in financial documents, accounting books and financial statements, so as to push back the key problems in fund allocation, bookkeeping and information checking, and reflect them to the relevant responsible person. Secondly, it is necessary to strengthen risk awareness education for leading cadres at all levels. Leading cadres have the right to sign and decide on project approval and financial revenue and expenditure. They should do a good job in financial operation control, exercise their powers in strict accordance with the financial management system, and do a good job in auditing key elements. At the same time, they should have bottom line and risk awareness, which has great influence on the context and possible consequences of the use of funds. We should fully understand and implement the collective decision-making system for major financial matters, so as to prevent one word from causing excessive power and forming the risk of clean government. Finally, it is necessary to implement the financial supervision system, establish a financial audit team with close cooperation between internal audit and external audit, and carry out audit supervision on the whole process of financial operation, to timely avoid further expansion of financial problems.

## **4. Conclusion**

Colleges and universities are important national research and education institutions, which shoulder the important mission of rejuvenating the country through science and education. Most of the funds of colleges and universities are funded by the central and local governments, and they are the specific users of public resources. Therefore, all staff of colleges and universities should have a high sense of political mission and historical responsibility, ensure the safe and efficient operation of state-owned assets, strictly enforce the financial internal control system, and strengthen the construction of a clean government, in order to effectively improve the efficiency of financial management in colleges and universities, ensure the legal compliance of financial operation, and live up to the heavy trust of the state and the people.

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