

# Audit of relief funds for needy people in the perspective of national governance modernization: Realistic challenges and strategic choices

*Shuhan Yang*

Yunnan University, Kunming City, Yunnan Province, 650000

**Abstract:** In the context of the social security system entering a new era, to promote the modernization of the national governance system and governance capacity as the goal, it is necessary to rethink and examine the mission of the reform and development of social security audit. This article from the audit methods and means, audit supervision mechanism, audit personnel staffing, audit regulations and operating mechanism, fund management and use and party building guidance and other aspects to further deepen the construction of relief funds audit system for the needy and promote the implementation of social security audit path with Chinese characteristics.

**Key words:** Relief funds for needy people; Audit; Social assistance.

## I. The function orientation of the audit of relief funds for needy people in the view of the modernization of national governance

(1) Guiding the orderly development of the social assistance system.

As a supervisory tool or control tool in the national governance system, the audit of assistance for needy people has the function of "immune system" to prevent, reveal and resist the abuse of assistance funds for needy people in improving the level of public services and improving the basic public service system, and is an important part of deepening the reform of the social security system. In the audit activities of relief for needy people, audit institutions can rely on the Internet and big data audit when they are concerned about specific relief fund raising and release projects, and use their inspection power to obtain data from relevant departments to find relevant problems or loopholes in the management and use of relief funds for needy people, such as violations of laws, misappropriation of funds, low efficiency of use, poor policy implementation, etc. And use the audit institution has the right to propose correction, punishment and result publicity to urge the audited civil affairs department or social assistance center to correct the deviation of behavior.

(2) To promote the improvement of social assistance system innovation.

In the field of social assistance construction, audit institutions, as a relatively independent third party, can not only use their disclosure and supervision functions to review the fulfillment of social assistance responsibilities by governments at all levels, but also use their feedback and resistance functions to promote the innovation of the government's social assistance management system. First of all, audit institutions can make use of their inherent independence, authority and professionalism to objectively and fairly reveal the real situation of the civil affairs departments issuing rescue funds and expose the existing problems, so as to supervise the use of rescue funds, compliance and approval of treatment applications and other administrative actions. Secondly, according to the audit results of relief funds for needy people, audit institutions can make decisions such as dealing with penalties, suggesting correction, and urging rectification, so as to urge the audited departments and personnel to improve the supervision system of the use of funds around the improper problems found in the audit.

(3) Encourage relevant departments to actively change their auditing methods.

According to the classical audit theory, the core issue of the audit object is "who audit", the core issue of the audit subject is "who audit", and the core object of the assistance audit for the needy is the grass-roots civil affairs department and related social assistance institutions. Through the fund audit of relevant institutions, audit institutions can not only monitor the performance of financial

responsibilities and responsibilities of civil affairs and social assistance management departments, financial departments and their related personnel, but also use the right to punish illegal and improper behaviors of audit objects and recommend correction to urge them to truly serve the people. To promote the optimization and transformation of audit methods of audit subjects, and improve the efficiency of the use of relief funds for needy people and the efficiency of audit work.

## II. Realistic challenges facing the audit of relief funds for

(1) needy people from the perspective of the modernization of national governance

The audit methods and means of relief funds for needy people do not meet the requirements of the audit environment.

Improving the auditing methods and methods of social assistance funds is of great significance for discovering audit doubts and

clues in time and improving audit efficiency. With the changes of audit environment and objectives of relief funds for needy people, as well as the huge scale of funds for needy people, a variety of operating links, high repetition, short time management and other characteristics. In recent years, big data audit methods have gradually become an important trend in the development of social relief fund audit work, and digital networking has become the main feature of the fund audit. Although grassroots governments across the country have made some achievements in auditing relief funds for needy people by using big data means, they are limited by the lack of professional auditing technology, such as embedding big data, artificial intelligence, and other emerging technological means. The Party Central Committee emphasizes that the audit work should be driven by strengthening information audit, resources to big data, efficiency to information, constantly deepening the digital audit model of "data analysis + on-site verification", and exploring new ways of policy tracking audit, but the audit of social assistance special funds has not yet formed the working mode and working regulations under the big data environment.

(2) The supervision mechanism of relief funds for needy people is not perfect enough to affect the audit effect.

The audit of relief funds for needy people has dual functions of "supervision" and "control". The "supervision" function emphasizes the matching degree of national finance and social relief funds by checking the management and use of special funds, etc., while the "control" function supervises responsibility issues and data issues on the basis of finding problems and doubts, and effectively maintains the security of social assistance funds. At this stage, the performance is the lack of audit institutions in the departments of people's livelihood, the weak control of the use of internal funds, ignoring the role of internal audit in the supervision of relief funds for the needy people; Finally, because the people's livelihood work mainly involves the vulnerable groups, there are many relevant subjects, and the improper use and disposal of funds for these groups is easy to impact the social moral bottom line, so there is no special disclosure system for the relief funds for the needy people.

(3) The contradiction between the large audit workload and the staffing affects the audit quality and level.

At present, China's audit institutions have only over 100,000 auditors on their books, while the central government's financial assistance and subsidies for people in need will increase from 133.1 billion yuan in 2017 to 154.68 billion yuan in 2022. However, the audit workload of relief funds for needy people nationwide is much higher than the number of personnel, and the audit of relief funds for needy people is only a part of the audit of social security funds, and the existing professional auditors are in a state of overload. At the same time, at this stage, there are many projects in the audit of relief funds for the needy, involving a wide range of areas, an extreme lack of professional auditors, insufficient efforts in talent construction, and a lack of systematic professional training activities, resulting in the comprehensive level and overall efficiency of the audit work for the needy.

### **III. Improving the audit of relief funds for needy people to promote the strategic choice of modernization of national governance**

(1) Improving audit methods and means to give full play to the effectiveness of auditing assistance to people in need.

In view of the imperfect problems in the use of big data audit, big data technology should be fully used before, during and after the audit of the relief funds for the needy, and RPA technology should be integrated to realize the automatic operation of the audit. On the one hand, the audit work should be based on risk-oriented audit, take the audit risk model as the basis of the audit of the relief funds for the needy, pay attention to the policies and regulations of the relief funds for the needy, and find the risk points and problems of the audit more intuitively according to big data analysis. On the other hand, the budget audit should be combined with the economic responsibility audit, the internal audit and the external audit, the superior audit and the audit at the same level, to achieve a comprehensive audit. The combination of superior audit and the same level audit can understand the implementation of relief funds for needy people in all links, and establish and improve the current restriction and supervision mechanism for the audit of relief funds for needy people.

(2) Establish a coordination mechanism for auditing assistance to people in need, and strengthen audit supervision.

Auditing supervision can maintain financial and economic order. Only when the relevant laws and regulations are enforced and internal and external auditing is combined can the work of helping people in need be effectively carried out. First of all, the audit project of relief funds for people in need should be based on the requirements of various aspects of the project, establish and improve the management and use system of relief funds for people in need, balance the revenue and expenditure of the special fund, and coordinate the audit forces of relevant departments at all levels. Secondly, we should establish an audit model based on state audit, supplemented by external professional audit and internal audit, build a multi-subject audit supervision mechanism, strengthen the construction and improvement of internal audit, ensure the feasibility and uniqueness of the internal audit system, and improve audit efficiency. In addition, in order to eliminate from the source the unclear responsibilities, abuse of power, improper use of funds and other problems existing in the process of helping people in difficulty, we should not only work hard from the audit, but also strengthen the accountability of the government's social assistance function.

(3) Strengthen the construction of audit teams for relief funds for needy people and improve the professional ability of auditors.

Training big data audit personnel is an important measure to optimize social security audit work. In view of the small number and lack of professionalism of auditors in the civil affairs field, audit institutions should emphasize the professional training and re-education of auditors, and pay attention to the professional construction of the audit team. First of all, in order to enhance the professional knowledge and practical ability of auditors, more training and re-education activities should be conducted for them. Secondly, strengthen the data analysis ability of audit staff, ensure that auditors in the face of massive industry information and data, can combine the characteristics of the management of relief funds for the masses in difficulty, quickly analyze the relevant data of relief funds for the masses in difficulty, better discover clues, determine doubts, and further improve the quality of audit work. Finally, we should strengthen the training of audit personnel's clean and diligent administration quality, improve the risk prevention and control mechanism of auditing clean and honest affairs for people with difficulties, keep the moral bottom line, and build a solid legal bottom line.

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