

# Research on Public Management and Innovation Pathways in Universities from the Perspective of Management Audit

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**Abstract:** Management audit is an evaluation and analysis of the management behavior of the government, enterprises, public institutions, and other social organizations with the development of China's economy and the transformation of government functions. It is an important component of achieving scientific development in universities. In recent years, the public management of Chinese universities has achieved significant results in building a public service-oriented government, but there are still problems such as unreasonable resource allocation, low efficiency in fund utilization, and limited service capabilities. As a special public organization, universities have both common problems and their own characteristics in their operation. Therefore, the audit work of public management in universities must be combined with their own reality, comprehensively analyze the current problems and reasons, and seek innovative paths in the audit process. Based on this, this article explores the public management and innovation paths of universities from the perspective of management auditing, for reference.

**Keywords:** Management audit; Public management in universities; Innovation path

Management audit is a new auditing model that has developed with the reform of China's economic system. Its goal is to promote continuous innovation in scientific management by evaluating and analyzing public management activities based on the basic principles of auditing. As an important talent training and research innovation base in China, the level of public management in universities directly affects the quality of talent cultivation. Therefore, strengthening the audit work of public management in universities is of great significance for improving the service level of universities.

## I. The connotation and process of public management audit in universities

### 1. The connotation of public management audit in universities

University public management audit refers to the evaluation and analysis of the legality, compliance, and effectiveness of university public management based on internal control in the process of university public management. From the perspective of internal control, internal control refers to a self-restraint mechanism established under the constraints of internal organizational structures and relevant systems to achieve predetermined goals, and to ensure the effective operation of this mechanism. From the perspective of external control, it refers to the supervision and evaluation carried out by external organizations based on specific purposes, with the help of certain constraints and methods. In the audit of public management in universities, auditing based on internal control refers to objectively evaluating the legality, compliance, and effectiveness of public management activities in universities through the examination and analysis of financial income and expenditure, economic activities, and other relevant information based on the laws, regulations, and rules of public management in universities. Essentially, university public management audit is an internal audit that greatly affects the efficiency and effectiveness of universities, and is of great significance in enhancing their ability to serve society and national construction.

### 2. The Process of Public Management Audit in Universities

The management audit process refers to the entire process of management audit from planning to execution, and then to result evaluation. In the specific practice of public management audit in universities, the management audit process can be divided into the following four steps:

The first step is to conduct business analysis. The main purpose of university public management audit work is to analyze whether the internal control and risk control of universities have achieved the expected results, whether they have achieved the goals of risk prevention, resource allocation optimization, and performance improvement. Therefore, when conducting business analysis, it is necessary to be guided by the audit objectives of university public management, and conduct a comprehensive analysis and evaluation of financial statements based on the audit objectives.

The second step is to determine the audit focus. After completing the business analysis, it is necessary to determine the audit focus based on the actual situation, such as the construction of financial information systems and internal control systems. At the same time, it is necessary to consider the size and types of audit risks based on the actual situation, and develop corresponding response measures.

The third step is to implement management audits. After determining the audit focus, it is necessary to reasonably arrange auditors to carry out management audit work according to the actual situation. At the same time, universities should establish and improve internal control systems to strengthen the inspection and evaluation of internal control systems.

Step four, result analysis and reporting. After completing the above work, it is necessary to conduct statistical analysis and evaluation of relevant data, and timely feedback the results to relevant personnel.

## II. The Importance of Innovation in Public Management in Universities from the Perspective of Management Audit

### 1. Helps universities avoid management risks and effectively improve management level

Management audit can help universities identify risks in a timely manner, effectively avoid management risks, and comprehensively improve management level. As a special public organization, universities involve various fields such as administration, finance, teaching, and scientific research in their operation. The management work in these fields has both commonalities and particularities. Among them, commonality is mainly manifested in the strong correlation between the administrative management, financial management, and teaching management fields of universities, which are interdependent organic whole; The uniqueness is reflected in the differences in management concepts, institutional mechanisms, and methods among different types of universities. Therefore, in order to continuously improve the level of public management in universities, it is necessary to combine the actual situation of universities and continuously explore public management models that are suitable for their own characteristics in practice. By carrying out management audit work, various risks and hidden dangers in the public management process of universities can be discovered and resolved in a timely manner, and measures can be taken to avoid them.

#### 2. Beneficial for promoting the all-round development of university audit activities

The management audit of universities plays an important role in promoting the reform and development of universities, and has a positive significance in promoting the all-round development of university audit activities.

Firstly, it is conducive to promoting the modernization process of university governance. In the process of public management, the management activities of each subject can effectively promote the modernization of university governance, but there are certain gaps between different subjects. The management audit work can promote communication and exchange between different entities, form corresponding constraint mechanisms, and effectively promote the modernization process of university governance.

Secondly, it is conducive to regulating public management behavior. University audit is a supervision and evaluation of internal control in universities, which needs to be evaluated based on actual situations during the supervision process. Management audit work can comprehensively evaluate public management behavior, standardize management behavior, improve management level, and achieve the maximization of public interests.

Then it is conducive to promoting the internal audit function. Internal audit is an important method for evaluating, supervising, and consulting internal controls, and is an effective means of preventing and governing corruption from the source. For universities, conducting internal audits is beneficial for improving the level of internal control, strengthening the supervision and restraint of power operation, and thus promoting the smooth progress of public management activities.

Finally, it is beneficial to promote the improvement of the professional quality of university auditors. Conducting public management audits requires mutual cooperation and restraint among various entities to enhance their collaborative and professional abilities. Carrying out management audit work in universities can strengthen communication and exchange with various entities during the audit process from the perspective of maximizing public interests, and provide supervision and guidance in information transmission, opinion feedback, and other aspects. This helps to improve the professional quality and work efficiency of auditors, and better promote the improvement of their professional level and work ability.

### **III. Innovation Path of Public Management in Universities from the Perspective of Management Audit**

#### 1. Determine the key links of management audit based on the content of public management in universities

The public management work in universities has the characteristics of being public, service-oriented, public welfare, and standardized, and is the foundation for the development of various undertakings in universities. The management work of universities mainly involves multiple aspects such as the allocation of educational resources, talent cultivation, scientific research, and social services. Therefore, the key links of management audit can be determined from the following aspects:

One is to fully leverage the utilization efficiency of fiscal funds. In the implementation of the newly revised Budget Law of the People's Republic of China, universities explicitly require the government and its affiliated departments to allocate and use funds according to the budget, and strengthen budget performance management. Therefore, universities must carry out various work based on budget funds to improve the efficiency of fund utilization.

The second is to strengthen asset management. Assets are the carrier for universities to realize the value of funds, and their management status directly affects the quality and efficiency of university services. Therefore, universities must strengthen the management of assets, improve asset management systems, strictly follow relevant regulations for asset allocation and disposal, and ensure the preservation and appreciation of state-owned assets.

The third is to standardize the behavior of enrollment and admission. The enrollment and admission work is the prerequisite and foundation for universities to carry out various work, and it is also a hot issue of social concern. Universities must strictly follow relevant regulations and procedures in the enrollment process, achieving openness, fairness, and impartiality.

The fourth is to standardize financial management. Financial management is directly related to the efficiency and efficiency of the use of funds in universities. Therefore, it is necessary to strengthen audit supervision of financial management work in universities and strictly regulate financial expenditure behavior. When carrying out various work in universities, it is necessary to follow the principle of cost-effectiveness, and reasonably determine the expenditure standards, scope, types, and scale of each work.

#### 2. Optimizing management audit techniques and methods based on the characteristics of public management in universities

The technical methods of management audit mainly include financial audit method, economic responsibility audit method, internal

control evaluation method, risk analysis and evaluation method, etc. Among them, financial audit and economic responsibility audit belong to traditional audit techniques, while performance audit is currently an emerging technology. The application of both technologies can promote the improvement and perfection of public management in universities. Due to the involvement of various aspects in public management work in universities, including education and teaching, scientific research and development, logistics support, etc., it is necessary to comprehensively consider it with financial audit and economic responsibility audit in the audit process. In addition, the public management work in universities has its particularity, and some of the issues are not financial or economic responsibility issues. Therefore, when applying management audit techniques and methods, special attention should be paid to combining financial audit with economic responsibility audit. Through the organic combination of the two, problems and loopholes in public management work can be discovered from different perspectives, and measures and suggestions for solving problems can be proposed from different levels, thereby better promoting the improvement of the quality of public management work in universities.

### 3. Track and audit public management activities in universities based on the particularity of the audit objects

As a public organization, universities have their own unique management activities. From a macro perspective, the management activities of universities have both public and social characteristics, and the starting point and foothold of their management process is to serve society. From a micro perspective, the management activities of universities involve the adjustment of interests among different interest groups within the school. Therefore, when auditing public management activities in universities, it is necessary to pay attention to the innovation of audit content and methods. We need to conduct follow-up audits based on the unique characteristics of the audit object. From the perspective of the entities involved in university management activities, it includes both internal stakeholders and external stakeholders; From the perspective of the content involved in public management activities, it includes the allocation and use of material resources such as finance, personnel, and materials, as well as the process of power operation such as school planning, decision-making, execution, and supervision; From the perspective of the goals of public management activities, attention should be paid to both the degree of achievement of macro goals and the achievement of micro goals.

### 4. Improving Management Audit Performance through the Construction of Audit Teams

From the perspective of building an audit team, firstly, it is necessary to establish a professional team with a reasonable structure and strong business capabilities, optimize the knowledge structure of auditors, strengthen professional knowledge and skill training, and improve the comprehensive quality and business level of auditors. The second is to establish a relatively stable part-time audit team, utilizing the professional advantages of internal auditors and social intermediaries in universities. Based on the needs of audit projects, internal audits in universities should be cooperated with external accounting firms, social intermediaries, internal management consulting agencies, etc., fully leveraging the respective advantages of internal audits and social intermediaries. Thirdly, it is necessary to establish a sound internal audit talent training and incentive mechanism, improve the stability and professionalism of the talent team through training, assessment, promotion and other means, and transform the internal audit team of universities into a "knowledge-based and composite" one to meet the needs of management audit work.

## IV. Conclusion

In summary, the implementation of public management audit work in universities can promote the scientific development of universities, promote the effective utilization of university resources, effectively prevent and resolve economic risks in universities, and thus ensure the safe, efficient, and healthy financial operation of universities. Management audit, as an independent evaluation and supervision mechanism, can analyze and evaluate unreasonable and non-standard phenomena in the public management process from a macro level, help the public sector establish and improve management systems, strengthen internal controls, and improve the quality of public services. Therefore, introducing a management audit mechanism into public management in universities is conducive to achieving scientific and standardized public management in universities. Therefore, in the current context of higher education development, we should continuously optimize resource allocation, improve the efficiency of fund utilization, enhance service capabilities, actively explore and promote innovative paths for public management auditing in universities, and make greater contributions to the development of national education.

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