

# Research on the Influencing Factors and Countermeasures of Enterprise Internal Audit Quality

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**Abstract:** Internal audit is an important part of internal supervision activities of enterprises, which plays an important role in risk control, benefit improvement and steady development. However, the quality of internal audit is affected by many factors, such as team building, internal environment, innovation ability and problem rectification. This paper analyzes the specific impact of these factors on the quality of internal audit of enterprises, and puts forward corresponding countermeasures, in order to improve the quality and efficiency of internal audit work and promote the high-quality development of enterprises.

**Keywords:** Internal Audit; Quality Control; Countermeasure Research

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## Introduction

Internal audit refers to an economic supervision activity in which the internal audit institution supervises and evaluates the authenticity, legitimacy, compliance and efficiency of the economic activities, financial revenue and expenditure and related data within the enterprise according to the relevant laws and regulations and the internal rules and regulations of the enterprise, and puts forward suggestions for improvement. High-quality internal audit is the requirement of standardized management and continuous improvement of enterprises in the era of big data, and it is also the embodiment of internal audit value proof and service ability. However, the current internal audit quality of enterprises is affected by many factors and needs to be solved urgently.

## 1. The influencing factors of enterprise internal audit quality

### 1.1 The degree of internal audit team construction

The internal auditors of many enterprises are usually held by financial personnel in rotation, and they are only familiar with financial knowledge. In practical work, they need to have comprehensive knowledge of enterprise management, project cost, contract management, marketing management and other aspects. In some units, internal audit and discipline inspection and supervision departments are co-located, there is no independent internal audit department, and even internal audit personnel are concurrently held by discipline inspection and supervision personnel, without full-time auditors ; when conducting work or communicating audit results, appropriate methods cannot be used, resulting in misunderstanding or estrangement, forming emotional opposition and exclusion, affecting work efficiency and effectiveness ; insufficient professionalism, weak legal awareness and sense of responsibility, inaction or disorderly conduct, audit results can not reflect objective, fair, misleading management and decision-making, and even have a negative impact on corporate reputation or managers..

### 1.2 Internal audit environment atmosphere

Enterprise managers have a vague understanding of the functions of internal audit. They believe that internal audit is to find problems and find faults, ignoring the functions of internal audit supervision, service and management, which limits the development of audit work. Poor information communication between functional departments of enterprises leads to audit results becoming isolated island information, resulting in waste of resources. The audit department should establish regular communication channels with the audited department, management and external audit institutions to ensure the timely transmission and sharing of information. Through regular audit reports, meetings, training, etc., the audit department can explain the audit purpose, methods and results to the audited department, and enhance the understanding and trust of both parties. Establishing and maintaining an efficient and transparent audit environment is an indispensable part of modern enterprise management<sup>[1]</sup>.

### **1.3 Internal audit work innovation ability**

On the one hand, the rapid iteration of technology, especially the wide application of big data analysis and artificial intelligence technology, has brought unprecedented challenges to the internal audit work. The processing and analysis of massive data, the in-depth understanding of complex business models, and the accurate identification of potential risks require internal auditors not only to have a solid audit theoretical foundation and rich practical experience, but also to master cutting-edge technologies such as data analysis and machine learning. In order to achieve in-depth mining and real-time monitoring of business data and improve the predictability and accuracy of audit work. On the other hand, the complexity and digital transformation of the enterprise business model provide a broad space for development and innovation opportunities for the internal audit work. Cross-border integration and the emergence of new business forms have made the audit objects more diversified and the audit scope more extensive. Traditional audit methods have been difficult to meet the needs of current audit work. In this context, the internal audit department actively explores innovative audit models, such as continuous audit, real-time monitoring, etc., to achieve full-process coverage and risk assessment of business activities.

### **1.4 The degree of promotion of problem rectification**

The degree of problem rectification is an important yardstick to measure the effectiveness of internal audit work. It is not only related to the timely and effective solution of audit problems, but also the key link of continuous optimization and improvement of enterprise risk management and internal control system. From the initial identification of the problems found by the audit, to the formulation and implementation of the rectification measures, to the follow-up tracking verification and effect evaluation, each step needs to be rigorous and meticulous to ensure that the rectification work does not go through the motions, and truly achieve the purpose of improving the management level of enterprises and preventing business risks.

## **2. Countermeasures to improve the quality of internal audit of enterprises**

### **2.1 Improve the construction of internal audit team**

Through campus recruitment, department selection, job exchange and other forms, we can optimize the internal audit team, enrich personnel needs, further expand the internal audit work field, broaden our horizons, enhance innovation, and strive to form an excellent team with reasonable age echelon and sufficient professional reserves. Through post continuing education, participating in the senior professional qualification examination and other ways to strengthen professional learning, improve the professional ability of internal auditors, and cultivate expert talents. At the same time, learn the necessary professional related knowledge, such as financial management, project management, methods and tools, as well as digital ability, writing ability, internal training ability, etc., grasp the current business ability demand direction, and actively adapt to the requirements of intelligent and digital transformation and upgrading. Encourage internal auditors to participate in the title examination, as an excellent internal auditor, not only need to master the basic professional knowledge, only constantly improve their professional quality and comprehensive quality, is to ensure that the basis for improving the quality of work<sup>[2]</sup>.

### **2.2 Improve the internal audit environment atmosphere**

A team should have common values, performance concept, in order to gather strength, entrepreneurship<sup>[3]</sup>. Strengthen service awareness, based on the professional expertise familiar with relevant laws and regulations and enterprise management systems, provide accurate consultation for specific functional departments such as engineering and procurement, and work hard to enhance the broad understanding of the value of internal audit work by enterprise decision-makers, management and grassroots employees. To improve the conversion rate of audit results, we can make full use of information management tools, such as online editing of forms, to embed the internal audit work function into the whole process of production and operation management. Based on the necessary audit procedures, we can form a whole process, full, concise and efficient real-time information sharing feedback mechanism of the whole chain, eliminate the time and space boundary of process management, and improve audit efficiency.

### 2.3 Improve the innovation ability of internal audit work

Guided by the business objectives of the enterprise, expand the business vision of internal audit, carry out audit projects with research-based thinking through the way of work learning and management project, create and apply new audit concepts, and fully tap the innovation potential of internal audit work. Increase the construction of enterprise internal audit information, further improve the construction of internal audit infrastructure, and improve the professional level of internal audit information system. Encouraging and supporting audit institutions to introduce and apply advanced technologies, and through regular technical training and exchange activities to ensure that auditors can master and correctly apply these technologies, is an important strategy to improve audit quality<sup>[4]</sup>.

### 2.4 Strengthen the implementation of problem rectification

Strengthening the implementation of problem rectification is the key to realize the value of internal audit work and promote the continuous improvement of enterprises. It not only requires the audit department to put forward rectification suggestions quickly and accurately after finding problems, but also emphasizes the continuous tracking and supervision of the rectification process to ensure that the rectification measures are effectively implemented and the problems are fundamentally solved. Clarify the responsibility of rectification, supervise the accountability in place, and ensure the complete and effective closed-loop management of audit rectification. With the point to the surface, the system rectification, to avoid the ‘ point generation surface ‘ phenomenon, to ensure the rectification effect.

## 3. Conclusion

As an important part of the internal supervision activities of enterprises, internal audit plays an indispensable role in the steady development, risk control and benefit improvement of enterprises. By sorting out and improving the problems affecting the quality of internal audit, we can promote the improvement of the quality of internal audit work, help the effective operation of the internal control system of enterprises, and promote the improvement of governance efficiency and high-quality and stable operation of enterprises in the process of digitalization and intellectualization.

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