https://doi.org/10.37420/j.pir.2024.013

Integration of Innovative Inspection and Examination Mechanisms to Build An Efficient and Coherent Supervision System

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Abstract
With the rapid growth of China's economic strength, the relevant departments of the state pay more and more attention to the issue of financial and accounting security and supervision. Party inspection and audit as a common supervision mode in the new era of China's financial and accounting audit work, through the inspection and audit can give full play to the supervision function of the audit work to ensure the safety of financial and accounting. In practical application, the inspection and audit mode requires efficient synergy between local audit departments and other supervision departments to give full play to its advantages. Therefore, the relevant local departments should focus on the innovation of audit co-ordination mechanism, through the construction of efficient and coherent supervision system, to deepen the supervision of finance and accounting, to provide more stable guarantee for economic development.

Keywords
inspection; operational mechanism; oversight system

1 Introduction

Audit supervision of finance and accounting is an important means to ensure the safety of funds and property and to review the management of finance and accounting work. Through financial and accounting audit supervision, it can review the situation of financial income and expenditure and economic activities of state administrative organs, state-owned enterprises and institutions in accordance with the law, so as to ensure the safety of funds.2023, the State Council, in the Opinions on Further Strengthening Financial and Accounting Supervision, explicitly pointed out that local departments at all levels need to pay attention to financial and accounting safety, establish the main body of supervision, and implement the responsibility of supervision. Through the inspection and audit coordination mechanism to strengthen the vertical linkage, to achieve all kinds of supervision and management through the coordination, so as to ensure financial and accounting security. Accounting and auditing supervision involves a large number of subject units, and the content and responsibilities of supervision are complex, making it difficult to carry out in practice. Therefore, it is necessary for all parties to work together and innovate the synergistic mechanism of party inspection and audit to ensure the quality of financial and accounting audit supervision, and to realise the same direction of multi-party review departments to improve the effect of audit supervision.

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https://doi.org/10.37420/j.pir.2024.013

2 Mechanism connotation of coherent and synergistic inspection and audit supervision

Inspection and Audit Coordination Mechanism refers to "inspection and audit", in which the auditing institution or auditing agency is responsible for auditing and supervising all the audited units, dividing all the audited units according to the region, nature of the industry or other elements, and auditing them in order, so as to ensure the authenticity of the auditing results, and at the same time facilitate comparative analyses on the financial revenues and expenditures and their economic efficiency of the different units. The audited units are divided by region, industry or other elements and audited in order to ensure the authenticity of the audit results and to facilitate comparative analyses of the financial revenues and expenditures of different units and their economic efficiency. At present, audit inspection has become a commonly used form of financial and accounting audit work in China, and the Party Central Committee, the State Council and relevant departments have attached great importance to the audit inspection mechanism, and have issued relevant policy documents to clarify the existing audit supervision methods, and have requested that the existing financial and accounting audit system be improved with the innovation of audit inspection and co-ordination mechanisms, and with the construction of a coherent and efficient supervision model as a guide. It is required that, in the financial and accounting audit work, the inspection and audit team and other supervisory departments do a good job of integrating and coordinating their work, and promote the sharing of information, resources, strength and results of various types of supervision, so as to form a regular and long-term audit and supervision mechanism that is led by the Party's internal supervision and promotes the coherence and coordination of various types of supervision.

3 The significance of the times in innovating the mechanism of coordinating inspections and trials and constructing a coherent and efficient supervision model

3.1 Improving socio-economic security

For China's economic development and social harmony, innovating the inspection and audit coordination mechanism and constructing a coherent and efficient supervision model is not only a strategic policy for implementing a comprehensive and strict governance of the Party, but also an important measure for strengthening social and economic security. The audit supervision department is one of the important components of the national governance system, and the innovation of the inspection and audit coordination mechanism and the construction of a coherent and efficient supervision mode can promote the audit supervision field in China to achieve high-quality and modern development, and through the innovation of the inspection and audit coordination mechanism, it can deepen the responsibilities of the inspection and audit departments and give full play to the role of the inspection and audit departments in the supervision of finance and accounting to meet the needs of China's audit supervision in the new era and improve the national governance capacity. In order to meet the needs of China's audit supervision work in the new era, improve the national governance capacity, improve the existing governance system, so as to provide a better guarantee for China to achieve the dream of the great rejuvenation of the Chinese nation.

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3.2 Increased efficiency in the use of audit resources

China's provinces and municipalities generally have limited audit supervision resources, audit supervision work is numerous problems, the existing audit inspection talents and resources and heavy audit supervision tasks there is a mismatch between the problem, thus leading to the high intensity of the work of front-line audit staff, work pressure and workload, and innovative audit inspection and coordination mechanism to a certain extent can achieve effective interoperability and complementarity of audit resources, so as to alleviate the work pressure of front-line audit staff. The innovative audit coordination mechanism can, to a certain extent, achieve effective interoperability and complementarity of audit resources, thus alleviating the work pressure of front-line audit staff. At the same time through the audit co-ordination mechanism can also improve work efficiency to a certain extent, to avoid a large number of repetitive work, through the audit co-ordination mechanism to achieve real-time sharing of information results, so as to significantly shorten the time required for audit supervision, in order to speed up the progress of the work at the same time can also significantly improve the efficiency of the work, and at the same time can also help to relieve the pressure of the inspection by the audited unit to avoid the impact of the normal work of the audited unit. Work carried out by the audited unit.

3.3 Improving the quality of synergies between different supervisory authorities

The synergy mechanism can improve the synergy and communication governance between the inspection and audit team and many supervision and management departments, such as the local discipline inspection department, the National People's Congress supervision department and the judicial supervision department, so as to give full play to the auditing and supervision function at the political and economic levels, and to carry out auditing and supervision work in a way that combines the political and economic aspects, so as to improve the supervisory department's ability to detect problems, which is important for the promotion of comprehensive and strict governance of the Party. It is of great significance to promote the comprehensive and strict governance of the Party, and at the same time, it can also improve the function of the existing supervisory and review organs in China, so as to achieve the effect of "1+1>2" through the synergistic mechanism.

4 Innovating the mechanism of coordinating inspections and trials and constructing the working principle of coherent and efficient supervision.

4.1 Focus on political position

In the innovation of inspection and audit synergistic mechanism, the construction of coherent and efficient supervision work needs relevant departments to focus on the political position, political position is to ensure that the inspection and audit supervision work in accordance with the leadership of the Party Central Committee is an important measure, so in the construction of inspection and audit supervision synergistic mechanism needs to be clear about the importance of the party leadership of the auditing organs, discipline inspection departments and other relevant supervision departments, and at all times to the instructions of the Party Central Committee as a guide to realise the leadership of the party in the whole process of audit supervision. Implementing and executing. Analyse problems with a political perspective, so as to clarify the political position of the inspection and audit supervision work.

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4.2 Synchronisation of inspections and trials

In the inspection and audit supervision coordination mechanism, it is necessary to synchronise the personnel of accounting personnel, audit personnel, disciplinary committee personnel and other parties, set up an inspection and audit supervision team, and be directly responsible for the overall coordination by the leadership, so as to ensure that the implementation of all operational work can be carried out at the same time, and to avoid the emergence of a series of problems such as the lack of a smooth procedural connection, unclear boundaries of the problem, and the lack of synchronization of implementation work, which affects the quality of the inspection and audit. In the coordinated mechanism for inspection and audit supervision, the leadership is required to clarify management disciplines, implement unified management of personnel from various departments, strengthen coordination in their work, and improve synchronisation through information-sharing, thereby breaking down the information barriers of the original departments and achieving efficient inspection and audit supervision.

4.3 Achieving shared results

In the inspection and supervision of the synergistic mechanism needs the relevant departments to clarify the principle of results sharing, in the completion of the inspection and review of the results of the inspection and review of the results of the relevant departments to make use of, so as to improve the results of the application of the quality and efficiency. For example, the results of the inspection and examination will be handed over to the discipline inspection and supervision departments and organisational departments for cadre appraisal, appointment, dismissal, rewards and punishment and other related work, at the same time for the inspection and examination of the results of the problems that exist need to be paid attention to by the relevant departments, for the inspection and examination of the process of the existence of the universality, incipient and tendency to set up a thematic research group, through the research and analysis of the formation of the follow-up mechanism for the rectification and correction, to prevent and solve the outstanding problems from the root, in this way, we can Improve the value and significance of audit inspections to financial management.

5 Innovative inspection and examination synergistic mechanism, and construction of a coherent and efficient implementation path for supervision work.

5.1 Changing the mindset of inspections and audits and constructing a coherent and coordinated mechanism.

The construction of the inspection and audit supervision mechanism requires ideological training for all relevant personnel to help them understand the nature of inspection and audit linkage, so that they can change their thinking about inspection and audit and better carry out inspection and audit supervision and linkage work. The purpose of building the inspection and audit supervision mechanism is to improve the quality of resource integration and information exchange, so that the various supervisory departments can realise synergy, thus bringing into play the effect of "1+1>2". Therefore, in the training needs to be clear audit inspection and supervision mechanism of the responsibilities, clear planning, implementation, rectification and other key aspects of the mode of implementation, so as to achieve misplaced supervision, improve the

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quality of audit supervision. At the same time, accountants should also focus on learning, not only need accountants to understand the content of their professional work, while the audit, supervision and other related work to achieve a comprehensive understanding of the content. Local audit supervision departments and inspection teams need to raise the importance of training, from professional skills, professionalism and two aspects of audit staff training, and through lectures, webcast learning, personal visits and other ways to enrich the training mode, so as to improve the audit staff's professional competence and professionalism, in the training to clarify the importance of communication and synergy, and to improve the staff's ability to synergise and awareness through training. The importance of communication and coordination is made clear in the training, and the staff's ability and awareness of coordination are improved through the training, so as to provide a better space and environment for the audit inspection and supervision mechanism.

The construction of a coherent linkage mechanism requires a clear orientation towards the joint conduct of political inspections and audits of economic responsibility, and an insistence on strengthening internal supervision and management through overall coordination, so as to ensure that the synergistic linkage mechanism is implemented. When designing the inspection and audit programme, the supervision programme should be clearly defined in accordance with the audit requirements, and training should be provided to all members of the inspection department involved in the inspection and audit work to ensure that all personnel involved in the inspection and audit work have sufficient knowledge and understanding of the inspection and audit tasks, and at the same time, the inspection and audit management system should be formulated with the goal of completing the inspection and audit work, and the various links in the inspection and audit process, such as the design, supervision, resource flow, analysis, etc., should be clearly defined, so as to ensure that the responsible subjects of each link can be implemented. The main body of responsibility is implemented to improve the quality of the inspection and audit, while the inspection and audit departments are jointly supervised, and joint and coordinated work is planned in accordance with the actual situation, so as to promote synchronous coordination between the inspection team and the audit team and to achieve efficient supervision.

5.2 Strengthening synergy and interoperability and promoting precise synergy of efforts

With the rapid development of China's economic level, the domestic socio-economic situation presents complexity, diversification and transformation, and the work difficulty and pressure faced by the inspection and audit supervision work has been further improved, thus requiring the auditing department, the inspection team, the financial and accounting departments and other relevant departments to strengthen the synergy and interoperability, so as to achieve precise synergy, thereby promoting the inspection and audit supervision and coordination of the work can be effectively implemented. Each department needs to give full play to its own function in the work, so as to realise the complementary advantages of different departments and the mutual exchange of information. In the innovation of inspection and audit co-ordination mechanism, to build a coherent and efficient supervision, the relevant departments need to do the following points:

5.2.1 Planning and consultation

The leaders of each department need to make clear for the inspection and supervision work, and through multi-party coordination and integrated planning to develop the focus and implementation direction of the

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inspection and supervision work. In the design of the programme clearly to the guidance of the Party Central Committee as a leader, the audited unit of the financial and accounting data to carry out an in-depth review, and according to the actual situation of the audit work experience and existing problems, to the higher leadership and the local government for the report, so as to formulate the next step of rectification, management measures.

5.2.2 Mutual synergy

Relevant departments need to coordinate with each other in carrying out their work, and help each other. For example, in the audit work if the audit department encountered difficult evidence, etc., by the inspection team responsible for forensics, if the audited unit exists in the financial and economic operation of the problem, it is by the professional auditors, accounting staff responsible for analyzing and assessing, at the same time the relevant departments to complete the audit supervision, but also on the list of problems and related information to supplement the collation of the evidence, information is insufficient can be When there is insufficient evidence or information, it can be supplemented and perfected by other relevant departments to help supplement and perfect the chain of evidence. After the completion of the inspection and audit work, the inspection team and the audit team staff will also be based on the audit report and inspection report for the overall situation, the audit report and inspection report for the study of the integration of the quality of the report, so as to improve the quality of the report, and the formation of the final opinion for the subsequent rectification of the problem. Inspection and audit of the two sides at the same time, but also for each other found that the problem of supervision and control, in the follow-up inspection work for the existing problems to give priority attention.

5.2.3 Strengthening information technology construction throughout the process

Give full play to the advantages of high efficiency and high precision of information technology in the inspection work, make full use of big data technology and information technology to enrich the existing audit inspection methods, so as to improve the quality of inspection, and accurately screen all the doubtful data through big data technology, so as to improve the accuracy and efficiency of inspection. Relying on the Internet and information technology to establish an online supervision platform for finance and accounting, so as to realise the integration and informatisation of finance and accounting supervision, realise the full tracking of all finance and accounting data through information technology, and at the same time rely on the online supervision platform for finance and accounting to implement the mode of supervision in the midst of the incident and after the incident, so as to realise the dynamic supervision of finance and accounting, and improve the execution, pertinence and precision of the inspection and supervision through information technology, to provide support and guarantee for the follow-up feedback and rectification. Provide support and guarantee for follow-up feedback and rectification.

5.3 Improving monitoring and feedback and strengthening the effectiveness of linkage results

After the completion of the inspection and audit work, the relevant departments should continue to strengthen the linkage and make effective use of the results of the inspection and audit. In the feedback results of the link needs to inspect the department and audit department to do strict implementation, according to the existing problems of their own mode of improvement, so as to achieve “to patrol with audit, audit to

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promote the patrol" linkage purpose. In the results of the feedback attention to existing cases, through the case to achieve the case to promote reform, thus urging the audited unit of the inspection problems for effective improvement, so as to give play to the effectiveness of the linkage of the inspection mechanism. At the same time for the accounting common problems need to implement the accounting supervision regular mode, through regular accounting supervision to ensure the implementation of the effect. Pay great attention to the results of the audit, report and analyse existing problems in a timely manner, and rectify the problems and deficiencies of the financial and accounting supervision measures in a timely manner, and redesign the financial and accounting supervision and evaluation mechanism based on the results of the audit, so as to improve the existing financial and accounting supervision and management system, and to improve the preventive and emergency response capacity of financial and accounting risks. At the same time, social forces can be introduced into the supervisory feedback mechanism, so as to achieve real-time supervision of the inspection and audit work through the social masses and resources, thus ensuring that the inspection and audit work can be standardised and carried out in a standardised manner.

6 Conclusion

Therefore, local governments and relevant departments need to pay attention to the inspection and audit supervision coordination mechanism, strengthen the construction and use of inspection and audit supervision coordination mechanism, through the inspection and audit supervision coordination mechanism to effectively supervise the existing financial and accounting work, through the synergistic joint efforts to play the role of the inspection and audit department's functions, so as to achieve the comprehensive and strict governance of the party, and to strengthen the strategic policy of honesty and integrity building to provide a better safeguard.

Funding

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