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Government Audit and Inspection Coordination Strategy Based on Chinese path to modernization

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Abstract:
With the continuous advancement of Chinese path to modernization, government audit and inspection play an important role in promoting the modernization of government governance system and governance capability. However, in practical work, there are still some problems and challenges in government audits and inspections. The purpose of this paper is to explore the coordination strategy of government audit and inspection based on Chinese path to modernization, to promote the coordination of government audit and inspection, to improve the level and ability of government governance, and to make contributions to the realization of Chinese path to modernization.

Keywords:
Government review; Patrol; coordination

1 Introduction

In the 2021 Government Work Report, it was proposed to accurately grasp the new stage of development, deeply implement the new development concept, accelerate the construction of a new development pattern, and promote high-quality development. This is also the overall requirement for China's economic and social development during the 14th Five Year Plan period. The 20th National Congress of the Communist Party of China has outlined a grand blueprint for the comprehensive construction of a socialist modernized motherland, the construction of Chinese style socialism, and the comprehensive promotion of the great rejuvenation of the Chinese nation. Going on the road of Chinese path to modernization is the fundamental need for high-quality development, the basic need for promoting high-quality growth of the socialist market economy, and the fundamental guide for promoting high-quality growth of enterprises. At present, due to the uncertainty in the operation of the world economy and the increasing downward pressure on macroeconomics, how China's economic and social development can stand out in this era requires sustained growth in quantity through the improvement of production quality, which is the micro cornerstone of high-quality development of the national economy. However, due to the common problems of shareholder vacancy and insider management in state-owned enterprises, it has seriously restricted the high-quality development process of state-

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owned enterprises. Government audits and inspections are an important part of the Party and state regulatory system, and should shoulder the responsibility of jointly promoting the modernization of state-owned enterprise management. Exploring how government audits and inspections can effectively leverage synergies, jointly participate in the interactive mechanism and coupling approach of high-quality growth of state-owned enterprises, and promote the healthy development of state-owned enterprises.

2 The necessity of government audits and inspections

Government auditing plays an important role in promoting high-quality economic development. Government auditing can protect public property safety, prevent property loss and waste. Government auditing is conducive to promoting the legitimacy and effectiveness of government actions, ensuring that government actions comply with legal, regulatory, and policy requirements, and improving the efficiency of government resource utilization. Government auditing can improve government decision-making and execution capabilities, promote the standardization and scientificization of government work through feedback on audit results and the proposal of rectification suggestions.

Government inspections are also of great significance for high-quality economic development. Government inspections can identify and solve problems in government work, promote innovation and development in work. Government inspections are beneficial for improving the service level and image of government departments. By providing feedback on inspection results and proposing rectification suggestions, the working methods and attitudes of government departments can be improved. Government inspections can strengthen the government's supervision of local and subordinate units, and improve the transparency and efficiency of government work.

Government audits and inspections can provide relevant information to each other and improve supervision efficiency during their work. We can support each other in terms of personnel, technology, and means, forming a synergy. When necessary, both parties can jointly carry out investigation and verification work to improve the effectiveness of supervision. The results of government audits and inspections can provide important references for both parties in policy formulation, cadre selection and appointment, and party conduct and clean governance construction. Jointly promote the supervised units to strengthen rectification and ensure that problems are effectively resolved. Both parties can jointly track and inspect the rectification situation to ensure that the rectification measures are implemented effectively. Jointly explore the establishment of a long-term supervision mechanism, and promote the modernization of the government's governance system and governance capacity.

3 Problems in government audits and inspections

With the deepening of Chinese path to modernization, government audit and inspection have played an increasingly critical role in the allocation of public resources, the use of public capital, and the implementation of public policies. However, in the implementation process, there are still many problems and challenges in the collaborative strategy between the two.

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3.1 Incomplete top-level design

There is a significant difference in target positioning between government audits and inspections. Government audits focus on the authenticity, compliance, and economic viability of financial reports, while audits focus more on examining issues related to political discipline. These differences will make it difficult for the two to generate synergy in coordinating activities and reduce collaborative goals. Inspection and audit respectively undertake different supervision tasks. Although there is overlap in the supervision objects and contents, each has its own focus. In the specific supervision process, the responsibilities of the inspection and audit teams are unclear, the key points and directions of concern are different, coordination and integration are not smooth, and organizational coordination is limited. When regulatory issues arise, there is no corresponding intermediate cooperation system between the two parts, resulting in common problems such as regulatory overlap and unclear regulatory synergy. After regulation, there is no good sharing and application of regulatory results, and there is no sharing system in the investigation and evidence collection of problems, qualitative analysis of difficult or common problems, and negotiation and transfer of large-scale cases, which greatly reduces regulatory quality and efficiency.

3.2 Blind spots and drawbacks of the system

A sound institutional policy system has guiding and promoting significance in promoting the integration of auditing and inspection. Although some government departments in certain regions have already introduced regulations on "inspection and review linkage", there are still blind spots and deficiencies. There is a lack of specific institutional standards in project work planning, cooperation points and methods, talent scheduling, and other aspects, and there has been no accountability system that does not match cooperation. The institutional regulations are also relatively vague and scattered. Due to the lack of sound mechanisms and policies, the relevant authorities have insufficient awareness and understanding of the linkage work, and lack consciousness and enthusiasm. As a result, the audit work and inspection supervision have not achieved a substantial linkage effect. The situation of government interference in audit work still exists, which affects the fairness and effectiveness of the audit. The coverage of government inspection mechanisms should be gradually expanded.

3.3 Insufficient collaborative innovation

The inspection team is usually composed of personnel drawn from units such as the Supervision Bureau, Organization Department, Finance, Accounting, etc. Currently, both the inspection team and the audit unit pay attention to monitoring and comprehensive coverage in their respective tasks. Therefore, the work tasks of both units are very heavy, and there is a serious shortage of talents. In the inspection work, there is a lack of reasonable information communication system between the audit agency and the inspection team, and comprehensive communication of information materials cannot be established. Professional advantages cannot be mutually promoted, resulting in a considerable degree of information asymmetry between all parties, leading to low cooperation and coordination efficiency between the two, and ineffective inspection work. The lack of collaborative innovation capability to some extent prevents the development of collaboration from starting the process of innovation.

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3.4 Low personnel collaboration ability

Lack of collaborative awareness among staff can actually lead to a tendency to stick to conventions in inspection and audit collaboration, and a lack of collaborative innovation ability. From the perspective of regulation itself, the focus is on relying on regulatory talents, who are the core force for regulatory development. However, the current lack of cooperation awareness and lack of cooperation concepts among inspection and supervision personnel are the main factors that lead to the limited degree of coordinated development of inspection and supervision. Most of the staff participating in inspection and audit supervision also adhere to traditional cooperation channels and methods, lacking a sense of cooperation and an efficient information communication system and information resource sharing platform. Due to information asymmetry between government departments, the effectiveness and quality of audit and inspection work are affected. Current audit and inspection work usually emphasizes short-term benefits without continuous planning and investment.

4 Innovative approaches to government audit and inspection in the context of Chinese path to modernization

In the context of Chinese path to modernization, in order to better coordinate the government audit and inspection work, we must start from the following aspects:

4.1 Strengthening the Party's leadership and cooperation in government auditing and inspection work

The leadership of the Party is the main foundation for promoting the coordination of inspections and audits in China and strengthening the high-quality growth of state-owned enterprises, which is an inevitable need for the construction of Chinese style socialist modernization. The audit work closely revolves around the central task of the Party, ensuring that the audit results are in line with the vital interests of the Party and the people. The leadership of the Party has determined the objects and tasks of government audits. The party leaders have increased the discipline of audit work. Audit staff strictly abide by the Party's discipline and conduct audit work in accordance with laws and regulations to ensure the authenticity, accuracy, and impartiality of audit conclusions. The government audit department and inspection team should strengthen communication and cooperation, establish a regular consultation system, jointly analyze the problems encountered in the audit, and study and propose corrective measures. During the review process, the auditing authority should timely submit audit materials to the inspection team, so that the inspection team can grasp the policy environment and business operation status of the audited institution.

4.2 Establish a sound legal and regulatory system for government audit and inspection cooperation

Only with sound institutional standards can we ensure clear responsibilities and collaborative progress between auditing and inspection, and promote the effectiveness and stability of their integration. Based on the relevant regulations and institutional standards of audit and inspection units, fully reflecting the purpose and characteristics of comprehensive and strict governance of the Party, in accordance with the operational nature

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of audit and inspection in China, we should improve the regulatory system for the integration of inspection and inspection, and coordinate with other relevant systems. The audited unit should sincerely accept and carefully rectify any issues that arise during the audit and inspection. The government audit department and inspection team should jointly track the progress of rectification, and hold accountable those who fail or make false rectification. At the same time, it is necessary to draw on the results of auditing and inspection, and continuously improve institutional mechanisms to enhance the level of government governance.

4.3 Use the means of "Internet plus+audit" and "Internet plus+patrol"

Make full use of the advantages of big data verification. The audit department should actively explore the use of big data, artificial intelligence, and network information technology to carry out audit work. Integrating network information technology with auditing work to enhance audit efficiency and service quality. Government departments and audit departments should increase funding, purchase necessary software and hardware facilities, build audit data centers, and enhance accounting processing functions and storage capabilities. Audit institutions should establish a resource sharing system with government departments, institutions, companies, etc., collect necessary audit materials, and enhance the comprehensiveness and accuracy of audits. Effectively use the network to inform each other of audit results and inspection status, achieve information resource sharing, and organically integrate the advantages of strong authority of the inspection department. Through network cooperation, form a complementary superposition effect, and thoroughly investigate major fields, major cases, and regional mafia cases, comprehensively demonstrate the integrated deterrence of inspection, and promote more effective cooperation between administrative review and inspection work in the context of Chinese path to modernization.

4.4 Building a high-level team for government audit and inspection collaboration

To form a high-level team for government audit and inspection cooperation, select audit and inspection personnel with high political awareness, serious professional spirit, and specialized talents to ensure the quality of the team. Pay attention to selecting key business personnel from the audit and inspection departments, and include them as professional talents in the audit and inspection talent pool. Regularly updating and supplementing, adopting methods such as holding regular discussions and communication, conducting practical research, and exchanging professional knowledge lectures, cultivating a talent team that is proficient in both identifying problems from a business perspective and analyzing problems from a political perspective, as well as conducting inspections and audits. Improved the political and theoretical level, professional ability, psychological quality, and communication and collaboration ability of members, thereby ensuring the professional level of the team. Develop a specific performance evaluation index system, commend and reward outstanding team members, and stimulate their work enthusiasm and creativity. Strengthen the construction of party conduct and clean governance. Strictly investigate and punish violations of discipline and law, and maintain the integrity and self-discipline of the audit and inspection teams. Clarify the collaborative process of review and approval, strengthen communication and cooperation among teams, and form a collaborative work force. Build a group of outstanding government audit and inspection teams that are politically strong, professionally skilled, honest, self-discipline, coordinated and effective, and provide a strong guarantee for the construction of Chinese path to modernization.

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5 Conclusion

In response to the above problems and challenges, the leadership of the Party is an important prerequisite for promoting patrol audit collaboration and strengthening the high-quality development of state-owned enterprises, and an inevitable requirement of the road to Chinese path to modernization. It pays attention to the system design and external collaboration in the process of patrol audit collaboration, promotes the establishment of rules and regulations and long-term synergy mechanism, and relies on big data, the Internet and other means to standardize the construction of patrol audit team, establish a professional patrol audit talent pool, equip and strengthen the work force, combine education and training with incentives and constraints, strengthen the coordination of government audit and patrol, and promote the realization of Chinese path to modernization.

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