

Research on the Audit of Public Emergencies

Ao Jia

Northwest University of Political Science and Law, Xi 'an 710063, China.

Abstract: Major public emergencies seriously threaten the safety of people's lives and property, and also bring great challenges to our government's ability of emergency management. In public emergencies, the distribution and use of financial funds and donated money and goods have attracted much attention. The state audit plays an important supervisory role in this process. Based on the new crown pneumonia epidemic prevention and control special audit, for example, first of all, the author analyses the necessity of public emergency audit, sum up experience, and the improving Suggestions for the new crown pneumonia outbreak of audit work, including making public emergency audit plan, audit team construction of public emergency, build appropriate audit evaluation system and strengthen the public emergency audit quality control.

Keywords: National Audit; A Public Emergency; The Outbreak of COVID-19

1. Introduction.

In early 2020, when the COVID-19 epidemic spread, the National Audit Office immediately deployed relevant audit work, requiring audit institutions at all levels to strictly implement the requirements of the National Audit Office, actively carry out the audit of financial funds and donations for epidemic prevention and control, and requiring other ongoing audit activities to be carried out in line with the epidemic prevention and control work. In public emergencies, how the state audit supervises the use of financial funds and reasonably allocates the money and materials donated by all walks of life is not only the responsibility of ensuring the legitimate use of financial funds, but also the inevitable requirement of responding to social concerns.

2. The necessity of auditing sudden public event.

Since the spread of COVID-19, governments at all levels have allocated a large amount of financial funds to fight the epidemic, and all sectors of society have also donated a large amount of money and materials. Take Hubei Province as an example. By March 31, 2020, the central government and the provincial government had allocated and raised 15.909 billion yuan of financial funds for epidemic prevention and control, with 11.17 billion yuan spent. A total of 25.209 billion yuan has been donated from all over the country, and 23.646 billion yuan has been spent. 637 million pieces of medical equipment, medical protection and living materials were donated, and 599 million pieces were put to use. A total of 10 billion yuan of special re-loan funds was allocated, and 7.288 billion yuan was allocated to 236 enterprises. The special funds and materials with such a large scale and diverse sources, as well as the operation of their collection, management and distribution, and whether they have been reasonably and effectively used, need to be supervised by the audit institution through special audit of the provincial epidemic prevention and control financial funds and donated funds and materials.

After the occurrence of sudden public events, it will quickly get the wide attention of the whole society. All sectors of society have actively donated money and materials to support the government's response to public emergencies. Therefore, the public keeps a high level of attention to the management and use of funds and materials in sudden public events. In order to satisfy the people's right to know, the government shall timely publicize the management and use of funds and materials in sudden public events. Through auditing, audit institutions can objectively disclose various measures taken by the government to deal with sudden public events. On the one hand, they can timely meet the public's right to know, on the other hand, they can reveal the problems in violation of laws and regulations in the work, and put forward preventive and

constructive opinions on the work of relevant units and departments.

3. The Chinese experience of auditing sudden public events.

Resolutely implementing the arrangements of the CPC Central Committee and the National Audit Office, and integrating and optimizing audit resources are the necessary prerequisites for smoothly completing the audit of sudden public events. Without an organizational system with scientific organization, efficient action and information flow, large-scale operations that require multi-sectoral cooperation will be difficult to achieve their goals. The SARS special audit was jointly conducted by the Ministry of Finance, the National Audit Office, the Ministry of Civil Affairs and the National Development and Reform Commission. In the audit work, the Beijing Municipal Audit Bureau integrates relevant audit forces, implements the audit thinking of unified thought, unified procedure, unified plan and unified report, and gives full play to the audit scale effect, which provides important support for the audit institutions to improve the work efficiency of the audit of sudden public events.

Timely adjustment of audit priorities and work content is a powerful measure to do a good job in the audit of sudden public events. The follow-up audit of the Wenchuan earthquake took the flow of relief funds and materials as the main line, and supervised the whole process of the work in the earthquake relief. In rescue and relief phase, audit institutions invest more power of relief supplies money transfers, receiving and issuing of audit work, focus on the benefits, distress, food, medicines, tents and large equipment, such as disaster relief funds to inspect, promote money supplies in the earthquake relief specification management of each link, to prevent the abuses in the process of disaster relief. In the stage of post-disaster reconstruction, the focus of audit institutions is to check the implementation of relevant government relief policies and audit the economic benefits of post-disaster recovery and reconstruction projects.

Improving audit transparency and public participation timely announcement and proper publicity are effective methods to do a good job in auditing sudden public events. In accordance with the unified requirements and deployment of the National Audit Office, the follow-up audit of Wenchuan Earthquake timely announced the latest progress of the audit work with the help of newspapers, radio, television and Internet media, and publicized the contact information of each audit team through various channels, so as to let the people widely know and actively participate in the audit work. In order to live up to the trust of the general public, audit institutions have set up inspection and verification teams by transferring key personnel to strengthen communication and cooperation with discipline inspection and supervision units to form a joint supervisory force. After the verification of the clues, many problems have been rectified, which is of great significance to eliminate the misunderstanding of the masses, resolve social conflicts and maintain the stability of the disaster area.

4. Public emergency audit optimization path.

4.1 To formulate audit plans for public emergencies.

Our country is vast in territory, the natural disaster occurs frequently, which brings great security hidden danger to the broad people's life safety and property safety. In addition, China has a large population and uneven distribution, with a high population density in cities, public health emergencies may spread quickly and cause serious harm to people's health. Therefore, it is necessary to formulate the audit plan for public emergencies. ^[1] The development of public emergency audit plan can draw on the existing practical experience, and should be adapted to the type of major public emergency and the level of emergency response. The audit plan should cover which department is responsible for what, how and when to do it before, during and after a public emergency, as well as the corresponding work strategy and resource preparation, so as to ensure timely response to the emergency and efficiently complete the audit task.

4.2 Build a public emergency audit team.

The audit of major public emergencies is characterized by sudden occurrence, which requires the audit institutions to set up a team with relevant professional background to carry out the audit work in a short time. ^[2] In order to meet this requirement, this paper thinks that we can adopt the strategy of combining peacetime and wartime to set up the emergency audit team. The audit team usually performs routine audit tasks in the audit institution. If there is a major public emergency

in the society, the audit team will immediately enter the wartime state and prepare to perform the audit task of public emergency. Based on this, audit institutions should comprehensively consider the audit practice experience and diversified professional background of the staff when selecting the members of the emergency audit team, so as to meet the audit needs of various types of public emergencies.^[3] In order to reduce the intensity of work and ensure the quality of audit, audit institutions can also consider using the strength of internal audit and civil audit when establishing emergency audit teams. On the other hand, it can also make up for the deficiency of professional knowledge in other fields.

4.3 Establish an appropriate audit evaluation system.

The characteristics of public emergency audit determine that there is a big difference between its evaluation standard system and the traditional performance audit evaluation standard system. We should not only consider the three indexes of economy, benefit and effect, but also set up multidimensional evaluation standards. New crown pneumonia emergency audit, for example, audit evaluation system can cover the epidemic prevention and control of auditing financial capital, social donated money, finance and tax policy implementation audit, financial audit credit support conditions and epidemic prevention and control work to deploy the implementation audit, etc., and use the appropriate evaluation method and evaluation index of above.

4.4 We will strengthen audit quality control for public emergencies.

First of all, in the aspect of audit project approval, in order to save time cost, audit institutions can adopt the method of project approval covering all audit tasks at one time, so as to facilitate auditors to carry out audit work at any time. Secondly, audit institutions should also improve the audit information disclosure system. Audit institutions can timely deliver audit information to information users through flexible and diverse disclosure methods around the issues that public opinion focuses on, and then regularly publish audit announcements to meet the diverse needs of the public. Finally, audit institutions should strengthen their accountability. The audit institution may, on the basis of the audit results, impose administrative penalties directly or put forward proposals for penalties to relevant departments. However, audit institutions should actively perform their duties and ensure the implementation of audit results.

References

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