

The Construction of Service-Oriented Internal Audit

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Abstract: In recent years, internal audit cases such as the financial fraud case of rising coffee are increasing, and the effectiveness of internal audit is more and more worthy of enterprises' attention. However, supervision internal audit, which occupies a dominant position in internal audit, has shown many defects in the new situation, while service internal audit should be accelerated due to its characteristics. This article first overview the summary of the literature of internal audit services at home and abroad, and then to a service-oriented explained the definition of internal audit and its operation mechanism, and then by combining enterprise group to the service of internal audit to the requirement of internal auditors to speed up the analysis of the construction of the demonstration, it is concluded that internal audit supervision and type in the internal audit is still dominant, but the service of internal audit has aroused the concern of the enterprise is developing gradually, and will replace the supervision model of internal audit this conclusion, and build a service-oriented related Suggestions of the internal audit activity is given.

Keywords: Service-Oriented Internal Audit; Audit Function; Internal Audit; Internal Audit Department

Introduction

With the development of market economy and the globalization of economic activities, the importance of internal audit has become increasingly prominent. The extensive application of information and data and the huge changes brought by industrial transformation and upgrading affect the development direction of internal audit. Since 2005 the Chinese internal audit association had put forward the comprehensive transformation of the internal audit activity, from take temporary solution to effect a permanent cure, from the supervision and inspection of the protective function to the change of consulting service function, but from the actual situation, a lot of enterprise internal audit still stay on in terms of the rules and regulations on the supervision of the internal audit department in risk management, The role of internal audit department in risk management and service cannot be fully played.^[1] And when the internal audit department breaks away from the traditional ledger audit and legal compliance audit to take on more responsibilities, the internal audit team's performance is less than satisfactory. But with the international association of internal audit in our country has gradually come into contact with newer, more adapt to the development of the company internal audit idea, the National Audit Office in 2018 issued "regulations about internal audit work of audit" of article 19 in the fourth chapter, chapter v article 26 all mention of the internal audit to audit and internal control system to the unit, It is required to further improve the quality of internal audit. Therefore, it has become a general trend for internal audit to innovate its working mode and play its service function, and the construction of service-oriented internal audit has been improved.

1. Basic overview of internal audit.

The concept that internal audit is audit, internal audit department external to the financial department to reduce the scope of internal audit work. In terms of authority, the internal audit is mostly under the management, and the audit work needs the authorization of senior management and is led by the person in charge of the unit.^[2] The internal audit work has produced the dilemma of finding problems at both ends. In terms of personnel, the professional ability of our internal audit personnel is focused on finance and accounting, and the other professional ability closely related to audit is relatively lacking. The fundamental goal of service-oriented internal audit work is to eliminate problems from the source.

Service-oriented internal audit is more like a facilitator in the enterprise to ensure the smooth operation of specific departments. The fundamental goal of the supervisory internal audit work is to find out the problems that have occurred in the enterprise, and to ensure the legal compliance of the enterprise's financial, operational and other activities, to avoid the occurrence of illegal articles of association and even illegal phenomena.^[3] The definition of supervision requirements is as well as economic laws and regulations as the basis for evaluation, detection, evaluation, supervision of the audited objects in the financial aspects of the income and expenditure status and other related to the economic requirements. The definition of service-oriented requirements is to find the cause of the problem and use the work advantage to provide consulting services to other departments in the enterprise, strengthen the communication with the audited department and the internal control department.

2. The necessity of building service-oriented internal audit.

2.1 It is helpful to clarify the objective positioning of internal audit.

On the one hand, in the current business environment, most enterprise internal audit and supervision of internal audit, compliance oriented audit already, but with the constantly enrich, enterprise development of the theory of internal audit in the process of transformation of the demand for internal audit, as well as the development of science and technology under the background of some basic review of the internal audit activity can completely to the computer to complete the work, In this case, some basic audit work can be handed to the computer. Supervisory internal audit must transform its function to serve for the organization to improve management and achieve goals. Supervision model, on the other hand, internal audit under the existing enterprise organization structure, independence is relatively low and the recommendations of the audit is not mandatory, just emphasizes the audit supervision, highlight the error-detection remedy the disadvantages and always in the practical problems and then later accounts, and will himself above the organization as a whole, this will make the internal audit work more difficult, It is difficult to achieve further development. Therefore, in the face of such background trend, the internal audit of enterprises has to re-position its role in the enterprise, take the service function of internal audit as the priority to formulate audit objectives, extend the scope of audit, and help the organization to achieve goals as the focus of work to carry out service-oriented internal audit. In this way, internal audit can exist firmly in the enterprise and prove the benefits it brings.

2.2 To improve the comprehensive quality of internal audit personnel.

Service type internal audit is different from supervision type internal audit. Service type internal audit requires the internal audit personnel to cover the professional comprehensive and flexible because it has closer contact with various departments and professionals of the enterprise. Auditors need to innovate their working methods and improve their auditing ability. The development of modern enterprise diversification diversification, so that enterprise organization structure, mode of operation is different, specialized in the production of products, and of complicated process, the characteristics of the enterprise itself are constructed for the internal audit department staff and professional quality put forward higher requirements, such as product database, production line, the issues of legal loophole, In addition to the past financial experts also require the participation of information engineering consultants, engineering experts and legal advisers, so that the internal audit department can quickly respond to a variety of economic matters of the audit work. Coordination of the internal audit department on staffing, is to make the auditor's ability and business level keep synchronization with high speed development of economy and society, so to strengthen the internal audit team construction, the internal auditors organize regular training and professional ability tests and ability appraisal, thus improve the quality of internal audit department.

2.3 To improve the way of work to change their own positioning.

Supervision and audit in the internal audit department and the audit department long-term hostility, this is the function of internal audit, however, as the service for the construction of the internal audit, internal audit department can no longer work in the past simple check as practice, but to seek balance in the supervision and service, neither let the audited departments produce resistance and smooth audit business. Service-oriented internal audit requires the two-way participation

of auditors and audited departments. If the two sides are deadlocked, then the audit business will not be able to carry out, so from the perspective of auditors have to change the method of work, communication attitude, from the past management supervision mode to the service communication mode; From the audited department, we should clarify the purpose of audit, recognize the service role of audit department, and actively cooperate with the work of auditors.

2.4 It is conducive to re-shaping the internal audit image.

Internal audit along with the economic and social progress and the change of enterprise's own needs, the functional positioning has been changing, in maintaining the healthy growth of the enterprise began to play a pivotal role, audit image has therefore become the company's steward of various affairs; With the further deepening of China's economic marketization and globalization, the transformation and upgrading of enterprises has become an inevitable choice for enterprises to gain a foothold and develop in the market. Under this background, the internal audit can no longer meet the traditional image, but should show the side of the company consultant. Internal audit work should be constantly close to the service-oriented audit, the main promotion of the internal audit "consultant" image, to correct the deviation of the company's internal audit work positioning for a long time. At the beginning of the audit, we should trust the audited department, listen to the opinions of the questioned, actively seek cooperation with the audited department, and obtain the understanding and recognition of the audited object.

Conclusion

This paper probes into the current situation of internal audit, and expounds the causes of various problems existing in practical work. Points out the necessity to build a service-oriented internal audit and internal audit service needs to have features, by clear target orientation, improve the quality of the internal auditors, change the way we work and their own positioning, reshape internal auditing its image, improve internal audit work, is more close to the enterprise overall goal of internal audit department. The ultimate goal of service-oriented internal audit is consistent with the fundamental interests of the organization. Internal audit and the organization's interests are linked. The ultimate purpose of internal audit is to promote the organization to improve management and economic benefits by providing internal audit supervision and services, and there is no conflict with the fundamental interests of the organization. Internal audit is an independent and systematic inspection and evaluation of the business activities of all departments within the organization, aiming at the efficiency, economy and effect of the internal management policies, work and control, to put forward suggestions to the management authority, and to assist the management department of the unit to effectively perform its duties.

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