

## Exploring the Development of Government Performance

### Auditing--Based on the Theory of Power Checks and Balances

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**Abstract:** Since its introduction into China in the 1980s, government performance auditing has effectively promoted the rational utilization of public resources and social and economic development in China. With the continuous advancement of government transformation, the development of government performance auditing today has been entrusted with a greater responsibility, which requires it to play a more important role in supervising the economy, efficiency, effectiveness, fairness and environment in the process of using government financial funds. From the perspective of the theory of power checks and balances, this paper discusses its impact on the development of government performance auditing, and puts forward relevant policy recommendations conducive to the development of government performance auditing.

**Keywords:** Government Performance Auditing; Checks and Balances Theory of Power; Policy Innovation

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## 1. Introduction

China's "13th Five-Year Plan" for the development of audit work explicitly proposes that efforts be made to promote the improvement of the high quality and efficiency of development, and that the concept of performance be carried out throughout the audit work. In order to strengthen the independence and supervision of auditing, the Central Committee of the Communist Party of China (CPC) explicitly proposed the formation of the Central Audit Commission in 2018, and the "14th Five-Year Plan for the Development of State Auditing Work" issued by the Audit Commission also explicitly proposed that efforts should be made to build a mechanism for auditing work in which auditing plans, organizing and implementing work, reviewing and adjudicating work, and supervising and rectifying work are separated from each other, and are subject to mutual constraints. Audit work mechanism, and constantly improve the institutionalization, standardization and informationization of audit management.

At present, China has made certain achievements in government performance auditing, but there are still some government auditing objectives are not fully realized, and there are still a variety of practical problems in the process of performance auditing, Feng Junke (2014) believes that China's theoretical research on government performance auditing is still characterized by a serious epiphenomenal character, and the research results of the government performance auditing practice leads to the existence of a more obvious Lagging. In terms of audit methodology, Shi Qingjun proposed as early as 2008 that China should adopt a result-oriented audit model and gradually change to a "3E"-oriented audit model. In fact, there are still some pain points in the development of performance auditing in China, such as insufficient policy guidelines for government performance auditing, imperfect establishment of government performance auditing system, disconnect between theoretical research and practical work of government performance auditing, insufficient cognition of scholars from all walks of life on government performance auditing, and slow construction of government performance auditing team.

## 2. Theoretical Basis

As a special department independent of the three major departments, the government audit department mainly plays the role of information support system and information collection system. In terms of the audit model, the United States, the United Kingdom, Canada and other countries adopt a legislative audit model, France adopts a judicial audit model, while

China adopts an administrative audit model, compared with the legislative and judicial audit model, China gives the audit the least power, the state audit function is relatively weak compared with other Western countries.

However, in recent years, the Chinese government has continuously improved and strengthened the function of auditing, and the former Auditor General Liu Jiayi put forward the "Immune System Theory" in 2008, which gives auditing the four major functions of protection, clarity, repair, and early warning in comparison with the previous economic supervision, authentication, and evaluation functions of auditing, and gives auditing the function of recommendation. and thus gained more power. China's current audit leadership model is a dual leadership system, i.e., local audit authorities should be responsible for the people's government at their own level and the audit authorities at the higher level. This has led to the fact that local auditing authorities cannot only directly obey the instructions issued by the higher-level auditing authorities when carrying out auditing work, but also have to fully consider the requirements of the local people's government for auditing work, and the power of auditing is thus decentralized, and it is unable to effectively supervise the decision-making departments and executive departments of the locality, and thus unable to truly play the supervisory function of auditing. Village audit also because of the lack of the number of audit institutions can not be effectively realized, village hegemony, township and village cadres of corruption has not been eradicated, the root cause is precisely because there is no audit department in the village organs, resulting in the village cadres have too much power, the emergence of the "Hall of One Voice" phenomenon. If power cannot be effectively checked and balanced, some organs will have too much power to make direct decisions without effective supervision and management.

The theory of power checks and balances can provide ideas and guidance for the establishment of a more reasonable audit system in China, the theory of power checks and balances emphasizes the existence of mutual constraints between the main body of the power organs, in recent years, the Chinese government has been trying to make changes, such as promoting the establishment of a full-coverage audit scope, the implementation of the audit of the information system of big data, the establishment of a more comprehensive audit team, and so on. Our country has also been committed to enhance the power of the audit department, in order to make the government performance audit more effective development.

### **3. Policy Suggestion**

At first, increase the construction of government performance auditing functions, ensure that the power of the audit department can be checked and balanced with the local decision-making departments and executive departments, change the existing government performance auditing mode, maximize the function of the "immune system" of auditing supervision, forensics, evaluation and recommendations, and truly reflect the authority of the audit.

Secondly, formulate policy guidelines in line with Chinese government performance auditing, unify the relevant index system of Chinese government performance auditing as soon as possible, and invest more working resources, including funds, manpower and supporting measures. At the same time, it is necessary to improve the legal system of China's policy performance auditing as soon as possible, and issue relevant implementation rules.

Thirdly, accelerate the full coverage of government performance auditing, accelerate the construction of rural auditing institutions, rural auditing as one of the important means to achieve rural revitalization of the countryside in the past two years, it is still not able to play its due function, you can promote the government auditing, social auditing and internal auditing of the countryside audit model of the three, regular sampling of the implementation of the policies of the local villages, and strive to improve the level and intensity of government performance auditing. The level and strength of performance auditing, and truly realize the full coverage of government auditing from the central to local, from local to village.

Fourthly, adhere to the theory and practice, adhere to the practice of true knowledge, in practice, we should actively utilize the current government performance audit of the theoretical research frontier results and advanced theories, and constantly improve the practice of work, for the practice of the problems found in a timely manner to do timely reporting, timely processing. In practice, we should do positive innovation, innovation, and actively apply the highest new technology, including big data audit and information system audit.

Fifthly, speed up the construction of high-level and high-level audit team in the new era, in the era of information technology, computer-assisted auditing is becoming more and more common, local audit departments at all levels to establish a real-time government performance auditing of the case database and database, encourage auditors at all levels to learn to master computer technology at any time, learn from the most advanced auditing experience, to strengthen their own theoretical learning, and to improve their auditing ethics and work level.

At last, call on the public to participate in government performance auditing, improve public participation and public supervision enthusiasm, and at the same time must also strengthen the auditors and auditees of government performance auditing awareness, to achieve a more effective audit supervision and recommendations, the government audit department in China to truly establish as a government agency for other government agencies to provide information and recommendations for the function of the organ, so as to promote the performance of government auditing. Audit work is constantly improved and upgraded to realize the high-quality development of China's government and society.

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