

Strengthening the Connotation and Essence of Full Coverage of Audit Supervision

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Abstract

The full coverage of the audit object is to implement audit supervision on the units and individuals using funds. Full coverage of audit content, that is, the rationality of the use of funds, legitimacy, effectiveness of audit supervision. Economic process covers completely, it is to raise money namely, manage, allocate, use each link executes whole process to supervise. We can have a comprehensive and profound understanding of the connotation and extension of the full coverage of audit supervision from multiple perspectives. We can not only expose and reflect problems, but also supervise the rectification of problems, strengthen accountability and punishment, and comprehensively implement responsibilities.

Keywords

Full Audit Coverage; Audit Supervision.

1. First, The Scope of Supervision Covers All Objects

Complete coverage of supervision scope refers to all management, distribution and use of fund units and departments of the materials, capital assets, all the exercise of economic power, the economic responsibility of leading cadres, should be included in the scope of audit supervision, to all economic activities and economic power "transverse to the edge, the longitudinal exactly" comprehensive supervision, where economic activity happens, Audit supervision will be carried out wherever economic power is exercised. Realizing a complete coverage of scope of supervision is to ensure that the audit supervision, no dead Angle, no blind area, without exception, should do judge as judge, from the policy implementation, funds use, resource utilization and management efficiency, increase for all units and individuals involved in economic activities for universal coverage, especially strengthen small scattered far straight unit audit, to ensure that the whole breadth.

2. Second, The Audit Content Covers All Elements

Complete coverage of the audit content is to put the money of the auditees, funds, oil, packed, project construction, all economic activities related to the content of the project are included in the scope of the audit, all items into the audit supervision of field of vision, the unit financial management audit, leading cadres economic responsibility audit, audit of capital construction and major task audit matters such as total factor coverage, Will audit supervision work to develop comprehensive concept from the original single financial thought, strengthen the management of sports funds, and key project construction, equipment procurement and external paid services in the areas of auditing, the construction task, security resources, wide range of economic activities, strengthen the audit of financial management is difficult areas, expanding audit matters, To achieve effective coverage, effective supervision and effective service.

3. Covering the Whole Process of Economic Activities

To cover the whole process of economic activities means to include the whole process of economic activities in the scope of audit, so that where funds and resources are invested, audit supervision will follow up. This means that the emphasis on single link and point-in-time audit in the past has been changed to take into account the whole process of capital operation, and the whole process of economic audit will be realized. We should radiate audit supervision to all aspects of economic activities, establish the concept of audit "supervision, evaluation, prevention and service", and protect the health of the "body" of economic operation. We will carry out comprehensive auditing and supervision over all aspects of economic activities, including prior, ongoing and post-operational activities, and control loopholes in funds and materials in an all-round way. We will closely follow the arrangements, execution, adjustments and final accounts of funds, pay close attention to both the stock and increase of funds, and promote rational allocation and efficient use of funds. Audit in advance is an effective way to avoid mistakes and prevent mistakes. It can effectively grasp the initiative of management, enhance the foresight of supervision and eliminate mistakes in the bud. In-process audit can effectively improve the use efficiency of funds, correct mistakes and take control measures in time. Post-audit is the fundamental means to sum up experience and discover problems. Through auditing, problems are found, lessons are learned, rules and regulations are perfected and targeted management measures are formulated. Complete coverage of economic process audit to study economic decision-making from the perspective of input and output of scientific nature, the funds at precision and the effect of the business mission, objectives, process monitoring, promote formation of advance an evaluation of a complete coverage of the whole process of audit supervision mechanism, promote the intensive and efficient funds into fighting capacity, to improve the contribution of audit supervision service effectiveness construction.

4. Full Coverage of Responsibility

The purpose of resisting "disease" is to cure "disease", and the root of some current problems is the lack of rigidity in the treatment of punishment measures, "to cure" the purpose. Leading cadres and related personnel at all levels are in charge of the allocation, management and use of funds. Violations of financial discipline and low efficiency in the use of funds occur from time to time. Responsibility covered all link is to distinguish the audit accountability subject, accountability object, scope of accountability, accountability, accountability procedures, accountability, and investigated the accountability subject and accountability object of their respective rights and obligations, reveal both reflect and supervision issues rectification, strengthen accountability discipline, adhere to the problem oriented, through careful analysis audit reveals problems, Put forward constructive suggestions on improving the system and mechanism to prevent the spread and spread of problems. Through full coverage of audit accountability, we will improve the mechanism of accountability and punishment, strictly investigate accountability, intensify punishment, and deal with violations of discipline and law in accordance with the law, so as to give full play to the deterrent and warning role of audit. The full coverage of responsibility is to see whether the leading cadres' view of their achievements is correct, whether the performance of economic responsibility is correct, whether there is dereliction of duty, fraud, neglect and other acts. In accordance with the requirements of "responsible decision-making, effective construction and accountability", scientific evaluation and accountability will be carried out objectively and accurately. Distinguish the nature of the problem to carry out the responsibility investigation, belongs to the violation of the rectification, pull the list, according to the sheet off; Belong to the violations of the interview to interview, the transfer to transfer, investigate abuse power for personal gains, trade power of the people and things, to form a powerful warning and deterrent effect, resolutely correct to people lack of

accountability and punishment, and the rectification remedy the problem of poor governance, constantly optimize the audit complete coverage of the accountability mechanism, solve the problems of the audit and accountability disconnect.

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