Research on Capital Performance Audit of Precision Poverty Alleviation Projects

Junxi Li¹,a,*

¹Jiangsu University of Science and Technology School of Economics and Management, Zhenjiang, Jiangsu, China

¹1198195315@qq.com

*Corresponding author

Keywords: Poverty Alleviation Funds; Performance; Audit

Abstract: The "13th Five-Year Plan for the Development of National Auditing" issued by the National Audit Office puts forward new requirements for the audit of poverty alleviation funds. It requires the implementation of poverty alleviation responsibilities as the focus of supervision and the implementation effect of poverty alleviation projects as the core of supervision, so as to promote the overall use of poverty alleviation funds. As an independent auditing department, government audit carries out strong external supervision on precision poverty alleviation funds. As China has attached more and more importance to performance audit in recent years and has more and more strict requirements on the use of precision poverty alleviation funds, performance audit has become the general trend. The establishment of a scientific and effective performance audit evaluation index system for precision poverty alleviation funds has become the top priority in the performance audit of poverty alleviation funds in China.

Current Situation of Capital Performance Audit for Precision Poverty Alleviation Projects

At present, among the most serious challenges facing mankind, poverty is one of the difficult problems that have always existed in human society and need to be solved urgently. Both developed and developing countries cannot escape from this problem. As the country with the largest population in the world, China's poverty problem is even more serious and it is especially difficult to help the poor. China's 13th Five-Year Plan in 2016 sets the goal of eliminating poverty by 2020, making poverty alleviation one of the important tasks in national construction. The "13th Five-Year Plan for the Development of National Auditing" issued by the National Audit Office puts forward new requirements for precision poverty alleviation auditing, requiring that the implementation of poverty alleviation work responsibilities should be the focus of supervision, and the implementation effect of precision poverty alleviation projects should be the core of supervision, so as to promote the rational and overall use of poverty alleviation funds. The "Measures for the Performance Management of Poverty Alleviation Project Funds" issued by the State Council in May 2018 puts forward new requirements for the performance evaluation and management of poverty alleviation funds, and proposes that poverty alleviation departments, financial departments and auditing departments should work together to improve the performance management level of poverty alleviation project funds.

Although the research on the performance audit of poverty alleviation funds in our country started late, and the related research is not mature, there is no perfect performance audit evaluation system of financial poverty alleviation funds, and scholars have not reached a consensus on this. However, in recent years, the government has paid more and more attention to the audit of poverty alleviation funds. In the audit practice that has been carried out, the audit institutions have paid less attention to compliance inspection and performance. In the newly issued "Performance Evaluation Method of Financial Special Poverty Alleviation Funds", the performance audit of financial poverty alleviation funds covers the following aspects: whether the investment and use of funds conform to the regulations, whether the funds are allocated accurately, whether the expenditures of funds
conform to the regulations, whether the supervision of funds is effective, and whether the use effect of funds is guaranteed. The method and its supporting index table pay too much attention to the management of funds, while the attention to the use effect of funds only stays in the economic aspect, ignoring the evaluation of social and environmental aspects.

Problems Existing in Performance Auditing of Precision Poverty Alleviation Project Funds

The financial performance audit evaluation index system for precision poverty alleviation projects is not perfect. The performance audit evaluation index system of poverty alleviation funds is an important component of performance audit. Auditors provide objective and effective opinions according to the results of the evaluation index system. However, at present, the performance audit evaluation system of poverty alleviation funds in our country is not standardized, has a single structure, cannot meet diversified operational needs, and has poor flexibility. There is a deviation between the actual situation and the situation reflected in the evaluation indicators. Asymmetric information increases the occurrence of false reports and false claims, fraud and arbitrage, misappropriation, repeated claims, delay and detention, loss and waste, etc. The imperfect evaluation index system of poverty alleviation fund performance audit will result in the audit opinions not having pertinence and affect the scientific city and objectivity of the audit. China's level of economic development and environment vary from place to place. The causes of poverty in different regions are different, and the poverty alleviation policies and projects formulated and implemented by local governments are also different. The audit of poverty alleviation by objectives will also be affected by these factors, and the audit content and evaluation criteria will be changed accordingly. Although relevant scholars have begun to construct the target poverty alleviation audit evaluation index system, the field research is insufficient, the regional gap is large, the effect is not ideal, and it is difficult to guide the target poverty alleviation audit evaluation. Tracking audit is not in place. As a government audit, in order to make full use of the financial special poverty alleviation funds, the financial special poverty alleviation funds should supervise and control the whole process before, during and after the occurrence of the event, and reasonably play its "immune" function, rather than let the audit only play a feedback role. At the same time, the whole poverty alleviation project lacks the participation of audit institutions, which makes it difficult to interfere with the rationality of the investment of these poverty alleviation funds and the scientific city of poverty alleviation projects. This means that in the anti-poverty audit work, the audit institutions cannot guarantee the authenticity and reliability of all expenditures incurred in the construction of anti-poverty projects. They can only play the role of ex post disclosure of illegal acts discovered, resulting in the formalization of audit findings. The problems reflected in the audit report are not only repeated violations, but also repeated violations, wasting human and material resources and deviating from the road of poverty alleviation and development. The laws and regulations on performance auditing of precision poverty alleviation funds are not perfect. At the present stage, there are some legal problems in China's financial special poverty alleviation fund audit institutions, mainly including vague responsibility subjects and lack of mandatory norms. First of all, the audit department should have the corresponding standard rules and regulations to clarify the nature, content and main body of the work before carrying out the audit work, and carry out the daily audit according to the prescribed system. However, at present, China's legislation on the audit of financial special poverty alleviation funds is still in its infancy, and the normative documents of the central departments are few and not mandatory. Secondly, China's legislative level on the audit of financial special poverty alleviation funds is lower than that of other countries, and there are few local laws and regulations. Moreover, the only normative documents of the central departments are not authoritative and binding, they are only reference and normative documents, and they do not need to bear relevant legal responsibilities for violating relevant regulations. Accurate poverty alleviation project information data collection lags behind. In the actual audit work, there is a lag in the development of information technology, incomplete and inaccurate data of poor households, loopholes in the acquisition of information, and even difficulties in
obtaining some data, which have all impacts on the audit of the implementation effect and are not conducive to the performance analysis of project poverty alleviation funds. In addition, due to the influence of comprehensive factors such as the current lack of information circulation, the incomplete development of audit technology and the mismatch of auditors' quality, the audit focuses on the analysis of directly related data, while the comprehensive collection and analysis of multi-channel information confirms the authenticity of the data and the effect of the audit comprehensive evaluation policy.

Suggestions and Reflections

Strengthen follow-up audit. Problems such as inaccurate poverty information, unreasonable project approval and inefficient use of funds cannot be found and corrected in time. In order to solve these problems, we should establish the awareness of whole-process follow-up audit, implement the pre-audit system, actively promote real-time follow-up audit, and attach importance to post-poverty alleviation effect audit.

First of all, we can use computer technology to write related programs, and use the databases of finance, human resources and social security departments to compare and verify the reported data. Local audit institutions can introduce third-party evaluation, fully solicit the opinions of experts and scholars, and reasonably evaluate the selection and approval of poverty alleviation projects. The local auditing organ shall examine the overall planning, integration and use of the poverty alleviation funds of the local government, and judge the rationality of the funds according to the local actual situation. To avoid illegal use or waste of various poverty alleviation funds, to ensure that funds can be put into use accurately, and to enhance the effectiveness of poverty alleviation policies and projects. Secondly, when implementing real-time follow-up audits, audit departments can, on the one hand, make full use of big data technology to carry out daily dynamic monitoring of the use and management of poverty alleviation funds, and, on the other hand, implement a mass feedback system to accept mass supervision and feedback on project implementation and project completion quality, providing reference basis for finding audit clues and finding problems. Finally, attention should be paid to auditing the effect of poverty alleviation to prevent the phenomenon of digital poverty alleviation and returning to poverty. Pay attention to the post audit of poverty alleviation funds, pay attention to the satisfaction of poor households with poverty alleviation, and ensure that the input and output of funds are proportional. In addition, a comprehensive assessment of poverty reduction results and sustainability is also crucial.

Establishing Data Platform. To improve the informatization level of the project poverty alleviation fund archives, actively use the Internet platform to establish the project poverty alleviation fund electronic project database, timely understand the use trend of poverty alleviation fund, update the project poverty alleviation fund data, improve the electronic level of archives, so that poverty alleviation personnel and auditors can conveniently and efficiently find and check the relevant information of the project poverty alleviation fund; At the same time, the audit department should actively build the poverty alleviation fund audit information system, and timely release relevant information such as climate change, price trend of agricultural products, and use of poverty alleviation funds for projects through information service platforms and big data analysis.

Perfect the legal system. At present, the management of poverty alleviation funds lacks the restriction of laws and regulations, and there is a disorder of management, which reflects the mismatch of domestic relevant laws and regulations. Although audit institutions have important policy guidance in the process of poverty alleviation fund tracking audit, there is no specific audit standard, which easily leads to the lack of audit standards, lack of audit basis in the audit process, and system risks. Therefore, in order to avoid this kind of risk, the state should establish and perfect laws and regulations related to the tracking audit of poverty alleviation funds, and local governments should formulate practical and efficient audit legal systems according to their own specific conditions. Government departments must focus on improving laws and regulations, speed up the formulation of feasible laws and regulations, and restrict various behaviors in the actual audit process, giving detailed explanations. To further strengthen the legal nature of poverty alleviation
audit, safeguard the authority of poverty alleviation audit, make poverty alleviation audit have laws to follow, and then standardize the professional ethics of auditors.

**Strengthen the construction of poverty alleviation funds performance evaluation index system.** At the present stage, there are certain restrictions on data collection, which makes it difficult to carry out a comparative study of all parts of the country from the overall situation. If the National Audit Office can make use of its own advantages, combine the actual work experience of auditors with the theoretical knowledge of experts and scholars, and formulate a unified performance audit evaluation system of poverty alleviation funds that is in line with China's national conditions and the actual situation of China's precise poverty alleviation funds, thus comparing the performance of financial poverty alleviation funds in various regions of the country. In order to learn better fund management methods and promote the common development and progress of all regions.

**References**


