

Study on the Role of Audit in Promoting the Self-Revolution of the Party

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Abstract

The study of audit supervision has played a unique role in economic and political construction, and is of great significance in improving the supervision system of the Party and the State, and the national governance system and governance capacity. On the occasion of the 40th anniversary of the founding of the auditing authority, the Party Central Committee emphasizes the important mission of auditing and has high expectations for auditing, and promotes the self-construction of the Party through in-depth reform of the auditing management system and the construction of a high-quality and professional auditing cadre that is loyal, clean and responsible. Based on the audit history of China in the past hundred years from the period of revolutionary base to the new period of socialist modernization, this paper explores the unique role of audit in promoting the Party's self-revolution through the analysis of relevant historical facts and the combination of literature.

Keywords

Audit supervision, party self-revolution, institutional reforms.

1. The History of Auditing in China in the Last Hundred Years

1.1. Audit during the revolutionary base period

The idea of auditing germinated during the period of revolutionary bases. When the Communist Party of China (CPC) was first established, the idea of audit supervision was embedded in the Party's rules and regulations. The First Program of the CPC, adopted at the First Party Congress, stipulated that the finances, activities and policies of local committees should be supervised by the Central Executive Committee.

In 1922, when Mao Zedong led the general strike of the miners at Anyuan Road, the Workers' Club set up an Economic Committee with a Custody Department and a Censorship Department. Later, the Censorship Department was separated from the Economic Committee and a separate Economic Censorship Committee was set up, which was the earliest auditing and supervisory organization established by the CPC, and in 1925, during the provincial and harbor strike movement, the Audit Bureau was set up, which was the earliest organization established under the leadership of the CPC to bear the name of "auditing".

During the period of the Agrarian Revolution, after the establishment of the Provisional Central Government of the Chinese Soviet Republic, audit bodies were set up within the system of financial organization, such as the Central Audit Commission. These bodies carried out a large number of audits of financial and fiscal revenues and expenditures, as well as special audits, centering on the establishment and improvement of the budget and final accounts system, the unification of finances, and the fight against corruption and waste. During the War of Resistance Against Japanese Aggression and the War of Liberation, the auditing work was steadily

advanced and the rules and regulations were further improved. The focus of the auditing work was to examine whether the expenditure of the organs and troops was in order and whether it was properly used, which strongly stabilized and developed the financial economy of the liberated areas.

1.2. Audits from the establishment of New China to the time of reform and opening up

After the founding of New China, the Communist Party of China (CPC) began to assume the historical mission of a ruling party, and the auditing system was gradually established. However, due to the lack of experience in building socialism, the CPC began to copy the Soviet Union's auditing model in the early 1950's. In 1950, the State Council promulgated the Measures for Setting Up Financial Inspection Institutions in the Ministry of Finance of the Central People's Government, which stipulated that the Central Ministry of Finance should set up a Department of Financial Inspection, which was to preside over the financial inspection of the whole country. At this time, the specialized auditing institutions were abolished, financial inspection was changed to financial supervision, and some of the functions of auditing were transferred to the Department of Financial Supervision.

In the face of the corruption of party and government cadres at all levels since its entry into the city, the Central Committee of the Communist Party of China decided to carry out the "Three Againsts" campaign to combat corruption and promote honesty and integrity by means of a campaign. Among them, "settling accounts" was the embodiment of the most basic economic supervision function of auditing. During this period, although auditing organizations underwent abolition and transfer of functions, the practice of auditing continued to be explored and developed.

1.3. Audit in the early years of reform and opening up

At the beginning of the reform and opening-up period, the auditing system was gradually restored and rebuilt. After the Third Plenary Session of the Eleventh Central Committee of the Party, China began to implement the policy of reform and opening up, and the economic field underwent radical changes. In order to adapt to this change, the Party Central Committee realized the urgency and arduousness of system construction and started to restore and rebuild the audit system. 1982, under the care and support of Deng Xiaoping, Yao Yilin and other leaders of the Party and the State, audit supervision was written into the revised Constitution, realizing a major historical breakthrough of the audit system from scratch after the establishment of new China.

With the deepening of reform and opening-up, audit institutions have begun to expand their audit areas and raise the level of audit supervision. For example, financial auditing has shifted from a focus on revenue and expenditure to a focus on financial expenditure; at the same time, it has also begun to audit state-owned enterprises and foreign investment. During this period, audit institutions also actively carried out follow-up audits of the implementation of major policies and measures, providing a strong guarantee for reform, opening-up and socialist modernization.

1.4. Auditing in the new era of socialist modernization

In 1994, the Auditing Law of the People's Republic of China was promulgated and implemented, marking a key step in the institutionalization, legalization and standardization of auditing in China. Since then, with the continuous development of auditing practice, the relevant regulations and systems have been continuously improved.

In the new historical period, audit institutions have not only continued to carry out audit supervision in the areas of finance, finance and investment, but have also actively expanded into a number of areas, such as people's livelihoods, the environment and economic

responsibility. For example, they have strengthened audit supervision of funds for poverty alleviation and carried out exit audits of natural resource assets.

With the continuous development of information technology, audit institutions have also begun to actively explore the use of big data, cloud computing and other modern information technology tools for audit supervision. This has not only improved audit efficiency and quality, but also further broadened the vision and scope of auditing.

Since the 18th CPC National Congress, China has continued to deepen the reform and innovation of its auditing system. For example, it has formed the Central Audit Committee and strengthened the Party's centralized and unified leadership of auditing work; it has also promoted collaboration and cooperation between auditing organs and disciplinary inspection and supervision organs. These reform measures have provided strong institutional guarantees for the development of auditing work in the new era.

To sum up, from the period of the revolutionary base to the new period of socialist modernization, China's nearly 100 years of auditing history is a history full of change and development. During this historical process, China's auditing system has been continuously improved and developed, auditing practice has been continuously expanded and innovated, and the unique role of auditing in promoting the Party's self-revolution has gradually emerged.

2. The unique advantages of auditing in promoting the Party's self revolution

2.1. Independent

The independence of State auditing is at the core of its unique role. Since the 18th National Congress of the Communist Party of China (CPC), significant progress has been made in the reform of China's audit management system under the leadership of the CPC Central Committee, and the audit system has been systematically reorganized to ensure that audit institutions exercise their supervisory authority independently in accordance with the law. The independence of state audit is reflected in two aspects: first, the "status independence" of the audit institution, under the leadership of the Party Central Committee, to strengthen the supervision of public power, to ensure the objectivity and impartiality of the audit work; and second, the "spiritual independence" of the auditors, that is, the auditors shall The second is the "spiritual independence" of auditors, which means that auditors should remain impartial, not be influenced by conflicts of interest, and hold themselves to high standards.

This independence is not only reflected in the organizational structure and system design, but is also deeply rooted in the professional conduct of auditors. Independence of status provides the auditing organization with a perspective that is beyond that of other government departments, enabling it to scrutinize and supervise the operation of public power in a more objective and comprehensive manner. The spirit of independence is the core of the professional conduct of auditors, it requires auditors in the face of various temptations and pressures, can adhere to the principle, not moved by self-interest, always maintain a fair and impartial attitude. This dual independence together constitutes the unique charm of national auditing, making it play an irreplaceable role in China's governance system.

2.2. Precision in economic monitoring

With economic supervision at its core, auditing is able to accurately grasp the economic activities of the audited organization. By examining and verifying records of economic activities, etc., audits can identify problems and loopholes in the operation of public rights. This precision enables the audit to accurately combat economic corruption and maintain the purity and advancement of the Party in promoting the Party's self-revolution.

At the same time, auditing is also highly specialized, which requires auditors to have rich knowledge of finance, economy, law and so on, in order to ensure the objectivity and fairness of auditing work. Auditors use their professional knowledge to analyze the economic activities of the audited units in depth, discover potential risks and problems, and provide suggestions for the audited units to improve and promote their healthy development. Auditing therefore plays an irreplaceable role in promoting the modernization of the national governance system and governance capacity.

2.3. Broad scope of oversight

The scope of audit supervision is very broad, covering the management and use of public funds, State-owned assets and State-owned resources. This means that auditing can carry out comprehensive and in-depth supervision of the economic activities of the Party's organizations at all levels and of Party members and cadres. This breadth makes it possible for auditing to reach all corners in promoting the Party's self-revolution, ensuring that the Party's self-revolution leaves no dead ends or blind spots. Through strict examination and analysis of financial data, auditing can reveal irregularities, waste of resources and management loopholes in economic activities, providing strong evidence and support for the Party's self-revolution. This authority makes the audit an indispensable and important force in the Party's self-revolution.

2.4. Synergies with other oversight modalities

Auditing has a high degree of synergy with other forms of supervision, such as disciplinary inspection and inspection. Audit can provide important clues and evidence for these forms of supervision, helping them to more accurately identify problems and combat corruption. At the same time, these methods of supervision can also improve their own supervision efficiency and effectiveness with the professionalism and precision of auditing. This synergy enables auditing to play a greater role in promoting the Party's self-revolution.

The synergistic effect of auditing, discipline inspection and supervision, inspection and other supervision methods is not only reflected in the sharing of information and the intercommunication of clues, but also in the joint study of problems and the formulation of solution strategies. Through regular communication meetings and work coordination, all parties can conduct in-depth discussions on common problems identified and jointly find the best way to solve them. This mode of in-depth cooperation and synergy not only improves the overall effectiveness of supervision, but also effectively avoids the waste of supervision resources and duplication of efforts, ensuring that the party's discipline and rules are strictly abided by, and the party's self-revolution can be promoted in depth.

2.5. Revealing problems and promoting corrective measures

Audit focuses not only on revealing problems, but also on promoting rectification. After discovering problems, the audit will put forward specific recommendations and requirements for rectification, and urge the auditee to carry out rectification. This approach of revealing problems and promoting corrective action makes the audit not only able to find problems, but also able to solve problems in promoting the Party's self-revolution, thus promoting the Party's self-revolution to a deeper and deeper development. At the same time, the audit also emphasizes the construction of a preventive mechanism, analyzing the causes of problems and proposing targeted preventive measures to help the auditee establish a sound internal control and management system and reduce the recurrence of similar problems. This all-encompassing audit model, which ranges from revealing problems to promoting rectification and preventive mechanism construction, provides strong support and guarantee for the Party's self-revolution.

3. Exploration of the path of auditing in promoting the practice of the Party's self revolution

3.1. Adherence to the centralized and unified leadership of the Party Central Committee

Adherence to the centralized and unified leadership of the CPC Central Committee is the fundamental political guarantee for audit institutions to help promote the Party's self-revolution. Audit organs should consciously think and work in the overall situation of the development of the Party and the country's cause, and constantly improve political judgment, political comprehension and political execution. We must be resolute to do as the arm, to ensure that the decisions and deployments of the CPC Central Committee are put into place, and truly centralized and unified leadership of the CPC Central Committee throughout the entire process of the audit work of the links. Based on the centralized and unified leadership of the Party Central Committee, also need to adhere to the internal supervision of the Party is the fundamental way of self-purification of the Party. Audit supervision should be under the centralized and unified leadership of the CPC Central Committee, led by the Party's internal supervision, take the initiative to break down departmental barriers, coordinate work conflicts, and strengthen the advantages of audit independence, standardization, and professionalism. To promote the audit and discipline inspection and supervision supervision, inspection and inspection supervision and other internal supervision of the party through the coordination, the formation of linkage and collaboration closed loop, cohesion of supervision synergy.

3.2. Enhancing the political attributes and functions of auditing

Audit organs should further strengthen their political self-awareness to promote self-revolution, put political attributes and political functions in the first place, and better integrate into the overall situation of strict governance of the Party. Through the inspection of economic issues and economic responsibility to reflect political issues and political responsibility, with high-quality audit results to accurately serve the decision-making of the Party committee and government. At the same time, the realization of audit coverage is the CPC Central Committee and State Council to the audit of the major political task, but also the audit organs to perform economic supervision duties of the "sharp weapon". Audit organs should deeply understand the essential connotation and fundamental requirements of full audit coverage, and implement audit supervision of all places, departments and units that manage the use of public funds, state-owned assets and state-owned resources, so as to ensure that no one is left out without exception, and to form a normalized and dynamic deterrent.

3.3. Utilizing the unique role of auditing in the fight against corruption

Audit institutions should be based on the positioning of economic supervision and further enhance the effectiveness of State auditing in combating corruption. They should play a unique role in identifying corruption risks, discovering clues to corruption and eradicating the root causes of corruption. They should focus on punishing corruption, resolutely investigating and dealing with corruption where political and economic issues are intertwined, and resolutely investigating and dealing with corruption in areas where power is concentrated, funds are dense and resources are abundant. At the same time, we must also focus on micro-corruption and resolutely investigate and deal with "fly and ant corruption" around the masses.

In the process of investigation and handling, emphasis should be placed on exposing and reflecting institutional obstacles, systemic deficiencies and management loopholes, and on promoting the improvement of the mechanism for restraining and supervising the operation of power. In addition, audit authorities should strengthen the implementation of audit rectification and the application of results, ensure that problems identified by audits are

rectified in a timely manner, and promote the establishment of a long-term mechanism for preventing and combating corruption at its source. By continuing to play the important role of auditing in the fight against corruption, they are contributing to the creation of a clean and upright political ecology.

3.4. Taking the path of research-based auditing

Research-based auditing is a powerful tool to promote the combination of auditing practice and theory, and to promote the high-quality development of auditing work. Audit institutions should insist on taking the road of research-oriented auditing, and take research-oriented auditing as the foundation of planning and the way to accomplish things. By strengthening the overall planning, doing solid project research, strengthening penetrating supervision, doing deep research on issues, and strengthening integrated transformation, doing fine audit recommendations, etc., to comprehensively enhance the ability of the audit to serve the overall strict governance of the Party.

Specifically, audit institutions should focus on major national policies, major reform initiatives and major strategic deployments, and carry out in-depth feasibility studies and risk assessments prior to the establishment of audit projects, so as to ensure that the audit projects are in line with national policy guidance and close to the actual situation. At the same time, it is necessary to strengthen in-depth study of the problems found in the audit, reveal the nature of the problems and the law, put forward practical and feasible rectification proposals, and promote the audited units to establish and improve the internal control system and enhance the management level. In addition, it is also necessary to focus on the transformation and application of audit results, and transform audit results into decision-making references, system improvement and risk prevention and control and other aspects of the specific measures to provide a strong guarantee for economic and social development.

3.5. Strengthening the implementation of audit reforms

Audit rectification of the "second half of the article" and audit reveals the problem of the "first half of the article" is equally important. Audit institutions should adhere to the audit, recommendations, and supervision of rectification, and establish the authority of audit and rectification work. They should earnestly implement the Opinions on the Establishment and Improvement of a Long-term Mechanism for the Rectification of Problems Identified by Audits, formulate specific measures for the problems identified by audits that can be operated, quantified, assessed and held accountable, and strengthen the supervision and inspection of the audit rectification situation.

At the same time, a sound audit and rectification tracking mechanism should be established to ensure that the problems revealed by the audit are thoroughly resolved and do not recur. In the case of ineffective rectification or refusal to rectify the situation, it is necessary to seriously deal with it in accordance with the law and form a strong deterrent. In addition, it is also necessary to strengthen the publicity of audit rectification, improve the audited unit's understanding of audit rectification and the degree of importance, and promote the deepening of audit rectification work. Through these measures, we can effectively play the role of "treating the disease and preventing the disease before it occurs" in audit supervision.

4. Summarize

By revealing hidden risks, problems and shortcomings, institutional obstacles and systemic flaws, auditing plays an important function of supervision, evaluation and forensics in the Party's self-revolution. It not only promotes the Party's self-purification, self-improvement, self-innovation and self-improvement, but also promotes the modernization of the country's governance system and governance capacity. At the same time, the audit also adheres to the

unity of revealing problems and promoting the solution of problems, and provides important references for the scientific decision-making of the Party and the government by revealing the risks and hidden dangers in the economic and social operation and the problems of the institutional mechanism, so as to help the Party's self-revolution to continuously achieve new results. On the journey of the new era, auditing will continue to adhere to its original mission and contribute to the Party's self-revolution and the modernization of national governance.

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