

# Current Situation and Development Countermeasures of Internal Audit in Colleges and Universities

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**Abstract:** With the continuous development and reform of the market economy, colleges and universities have gradually become independent educational and scientific research units based on the market. The number of colleges and universities is increasing gradually, which also leads to the fiercer competition among colleges and universities. In order to enhance the core competitiveness of colleges and universities, we need to do a good job in internal audit, but there are still drawbacks in the management stage. Based on the above reasons, this paper first expounds the current situation of internal audit in colleges and universities, explores the audit management plan in the process of its development, in order to provide some suggestions for the management of colleges and universities.

**Keywords:** University audit; Development status; Countermeasure analysis

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Colleges and universities continue to expand enrollment, the size of the campus is also increasing, especially in recent years, college debt increase, university internal audit becomes more important. In order to improve the efficiency of the school, it has certain advantages to promote clean government. In university management, university internal audit is an important part. However, nowadays, despite the continuous development of college education, there are shortcomings in internal audit. Some colleges and universities do not pay attention to audit work, and problems such as lack of auditors exist for a long time. Therefore, through strengthening the analysis of the current situation of internal audit in colleges and universities, reasonable solutions can be formulated to enable audit work to proceed smoothly and improve the operation level of colleges and universities.

## 1. Current situation of internal audit in universities

### 1.1 The construction of internal audit system is not perfect

Some studies have shown that the internal audit system of colleges and universities is not perfect, mainly because some colleges and universities always regard the relevant regulations of technology as the main management content. Although they provide guidance for the relevant work of the audit office, they do not clearly specify the actual operating procedures of each post, which is also the main obstacle to the audit work. In addition, the audit department has a limited staff. There may be conflicts between more than two projects, resulting in one person taking on multiple responsibilities. In the audit work, the audit quality is uneven, it is impossible to make an objective evaluation of the audit quality.

### 1.2 Neglect of internal audit work

In the process of internal audit of colleges and universities, the advantages of audit work cannot be fully utilized. Mainly post audit, lack of supervision of school projects. As a result, once problems occur in the development stage of the project, they cannot be dealt with in time, and the interests of the school will be lost. Even if problems are found in future audits, they cannot be corrected in a timely manner. Therefore, most of the supervision functions of audit departments can not play a real role. For example, the audit of a university construction project, after the completion of the project, the department submitted the completion of the project settlement data as the basis. After the data is submitted for review, the audit staff will have the authority to set up the review. Even if the staff finds deficiencies in their work, there is no way to make up for the losses that have already occurred. It can only be used as experience to prevent future mistakes. The rules and regulations adopted by some colleges and universities are not clear. In the audit work, the audit work can only be carried out after the project is almost completed. No follow-up projects were dealt with, resulting in the smooth implementation of the work. In the audit process, even if problems are found, they cannot be reported to the relevant departments in time and the risks cannot be corrected in time, resulting in the loss of the value of the audit work.

### 1.3 Lack of auditors

By investigating the number of internal auditors and the level of expertise of the staff, they can give some instructions to the staff. How-

ever, through the investigation, it is found that most colleges and universities lack internal auditors and cannot meet the needs of daily work<sup>[4]</sup>. The small number of members of the audit offices of universities has made various economic activities more complex. Due to the gradual increase of internal audit work, it is impossible to meet the demand of business volume under the condition of insufficient staff, and auditors are replaced regularly, which indicates that the shortage of audit office personnel is serious. The audit workload is large, and the staff needs to work overtime to sort out the corresponding materials. The audit work is more complicated, so the physical quality and age of the staff have higher requirements. As auditors, they need to understand the market rules and new scientific and technological means, but the personnel of internal audit departments in major universities can not meet the needs of audit work in the new era.

## **2. Internal audit improvement plan for colleges and universities**

### **2.1 Improve the internal audit system**

The audit system developed by some colleges and universities can not improve the audit quality and can not meet the management needs of colleges and universities. Therefore, colleges and universities need to understand their actual situation and the state of the market economy, sort out the audit process, do a good job in risk prevention, and timely identify areas prone to risk. Colleges and universities can adopt the classification method, clearly specify a variety of different audit services, develop a perfect audit process, update the audit system. First of all, colleges and universities can make a comprehensive physical analysis of audit activities to stifle risks in the cradle, analyze the possible risks of various activities in the market environment in combination with the business characteristics of colleges and universities, and apply the construction of audit system to the risk prevention and control of colleges and universities. Through the development of a sound management system, the original audit system should be more standardized and flexible, and the audit process should be planned overall. Secondly, in different audit stages, auditors need to deal with some special situations in a timely manner and learn to adapt, so as to make the audit work more standardized and complete. Overall planning means that when auditing university project work, it is necessary to start from the whole, create a data management model, arrange various audit work in detail, avoid duplication of work, improve the efficiency of audit work, and have certain value for improving audit quality.

### **2.2 Improve the status of internal audit**

The economic environment is constantly changing, and the supervision environment inside the university has also changed. The internal audit department not only needs to consider the operation of the school, but also needs to assume corresponding supervision responsibilities and formulate a good management model according to its own development strategy. As a starting point, universities analyze and study the functions, audit scope and objectives of internal audit, and constantly improve the audit work. For example, in the internal audit work, it needs to be combined with universities. By exploring and analyzing the efficient actual situation, we can find various adverse factors that affect the smooth development of activities, and comprehensively assess the risks. Only in this way can we reasonably formulate measures to reduce the probability of university risks. Under the premise of market economy reform, supervision is no longer the role of internal audit, but needs to manage all kinds of risks, focusing on the needs of colleges and universities, and promote the scope of audit work to expand. Internal audit is a mechanism of checks and balances, so it is necessary to provide a better control environment for university management. In the stage of formulating the internal audit objectives of colleges and universities, it is necessary to keep consistent with its own governance objectives, constantly improve the status of internal audit, and make the audit work more reasonable, standardized and scientific. During the development of internal audit objectives, it is necessary to rise to the level of university governance and predict risks.

### **2.3 Improve the comprehensive quality of internal audit personnel**

From an objective perspective, the professional quality of practitioners plays a decisive role in the audit results. Nowadays, the quality and organizational structure of auditors in some colleges and universities cannot meet the actual needs of the development of colleges and universities. In view of this phenomenon, colleges and universities need to pay attention to the personnel structure of audit departments, increase the number of auditors, introduce high-tech talents, and do a good job in training newly hired employees. As a university, we should start from the following aspects. Introduce talents, cultivate talents and retain talents. The introduction of talents means to improve the personnel structure, so that the team can attract more professional talents to supplement, and promote the skills of staff to be improved. To cultivate talents is to conduct pre-job training for newly hired staff to improve their comprehensive ability and professional quality. To retain talents is to care for staff, expand post authority, give full play to the professional value of staff and improve their self-confidence in the staff training stage. In order to complete the audit work efficiently, the staff need to understand the details of various economic businesses, analyze the comprehensive business characteristics from multiple dimensions, and reduce the risk incidence, so as to improve the quality of audit work and obtain clear audit results.

In summary, through the above analysis, it is found that some colleges and universities still have defects in the construction of audit sys-

tem and function play, which cannot meet the requirements of internal audit in colleges and universities in the new era. Therefore, it is necessary to formulate an improvement plan, build a perfect system, increase risk identification, build an evaluation system, and train professional talents to promote the overall improvement of the quality of audit work in colleges and universities.

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