

Research on the Coordination Mechanism Between Audit Supervision and Intra-Party Supervision and Other Supervision

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Abstract: Audit supervision has the overall characteristics of political, statutory, independent, comprehensive and professional, and has unique supervision advantages. This paper studies the coordination between audit supervision behavior and intra-party supervision and other supervision, and explores the construction of supervision at the same frequency in systems, mechanisms, policy orientation, and personnel arrangements between inner-party supervision, supervision and supervision, people's congress supervision and audit supervision, and supervision by different auditing entities. The realization path of the same force effectively achieves multiple restrictions and comprehensive supervision on the use of power, and promotes the modernization of the public power governance system and governance capacity.

Keywords: Audit Supervision; Intra-Party Supervision; Coordination Mechanism

1. The current problem of coordination between audit supervision and intra-party supervision and other supervision

The contingency is obvious, and the exploration of institutionalization and normalization is insufficient. Since there is currently no unified system and norms for various types of supervision at the national level and provincial level, there are great differences in the understanding, willingness to explore, and practice methods of supervision linkage of each department and unit, and the characteristics of contingency are obvious, and the practice arrangement of institutionalized normalization is relatively rare.

The obstacles to supervision and coordination are obvious, and systematic and in-depth exploration is insufficient. According to the top-level system design, discipline inspection, supervision and auditing are both important components of the supervision system of the party and the state under the unified leadership of the party, and local organizational departments are involved in the process of organization and promotion (the audit is mainly the audit of the economic responsibility of leading cadres), which has a natural foundation and ready-made link in the overall planning and coordination of work. However, in reality, discipline inspection and supervision organs and audit institutions have few successful practices in promoting in-depth coordination of joint supervision plans and systematic project collaboration, and most regions have been stopped by practical obstacles.

The policy concerns of supervision and coordination are obvious, and the exploration of breakthrough innovation is insufficient. In 2018, the Inspection Office of the Zhejiang Provincial Party Committee issued the "Opinions on Standardizing the Coordination Mechanism for Inspection and Audit Work", which proposed that at the provincial level, "inspection teams and audit teams generally do not work in the same unit at the same time". Although the Opinions point out that the city and county levels "may refer to these provisions for implementation", according to the survey, many regions currently have policy concerns about the practice of synchronous inspection and even project inspection. In order to avoid policy "risks", although some regions have synchronous inspection practices, they have postponed the issuance of institutional documents, some regions deliberately arrange inspections at the wrong time when preparing annual plans, and some regions have postponed the exploration of "inspection linkage". As an extremely important practical form of "patrol

linkage" for supervision and coordination, synchronous inspection is a key scenario for innovating inspection and cooperation methods and deepening the all-round integration of inspection supervision. The policy concerns about synchronous inspection have limited the practical dimension and exploration of "inspection linkage" at the grassroots level to a large extent.

In the supervision of through coordination, the boundary of various departments is more obvious, and the mutual trust and win-win exploration is insufficient. For areas where supervision and coordination already exist, many doubts about linkage boundaries, especially information sharing boundaries, exist in the process of project promotion.

2. Further promote the path of achieving coordination mechanisms between audit supervision and intra-Party supervision and other supervision

2.1 Deepen the mechanism for supervision, linkage and coordination

Effectively realizing the complementarity of supervision content. Both auditing supervision and inner-party supervision have actively played their own roles in discovering, revealing, investigating and dealing with violations of discipline and laws and regulations, and promoting anti-corruption construction, but each has its own focus in the advancement of practical work. As a key deployment for promoting the in-depth development of supervision and supervision by discipline inspection commissions and supervision commissions, inner-party supervision and supervision have highlighted the main line of political inspection, and have a high position and sensitivity in the analysis and judgment of political issues such as adhering to the party's leadership, strengthening party building, and comprehensively administering the party strictly. Situations where limited testing leads to poor results. In contrast, auditing institutions have been known for economic supervision since their establishment, from financial auditing, financial auditing, to infrastructure project auditing, and economic responsibility auditing, and have comprehensively included all kinds of financial and economic matters into the scope of key supervision, but there are still deficiencies in the attention and evaluation of the implementation of the decision-making and deployment of superiors by leading cadres and the identification and definition of economic responsibility.

It is necessary to effectively realize the complementarity of supervision means. In the actual process of supervision, discipline inspection has a variety of supervision methods, including accepting letters and visits, attending meetings as observers, etc., especially in the use of conversation methods, which has relatively rich experience and obvious results. The audit more exercise requires the audited department to submit the right to submit information, the right to inspect, the right to investigate and collect evidence, etc., with the review of financial accounts, minutes and contracts and other materials as the core, combined with the continuous maturity of big data audit methods in recent years, to achieve accurate problem clues. In practice, for the object of supervision, discipline inspection often focuses on the operation of participants' power, and audit pays more attention to the compliance of specific matters. Therefore, the "thorough coordination of auditing and discipline inspection and supervision" will promote the strong cooperation between discipline inspection and auditing in the use of supervision methods, and to a certain extent, solve the insufficient data analysis and mining capabilities of discipline inspection and supervision and other internal party supervision departments, as well as the difficulty of obtaining clues by written materials, and the low effectiveness of conversations, and strengthen the effect of lead mining and in-depth investigation^[2].

It is necessary to effectively achieve complementary supervision effects. As a supervisory force for discipline inspection and supervision, it has natural authority and deterrence by virtue of its independent status, accountability authority and close ties with discipline inspection and supervision organs. It has good results in conversation verification and promoting rectification. The audit team carries out supervision based on unified and standardized auditing standards, which has in-depth verification of clues, more detailed evidence collection, and more prominent in the adequacy and accuracy of problem mining. At the same time, the problems found by discipline inspection and audit can provide important ideas and focus for the work of the other party. Audit supervision can often help discipline inspection supervision, and audit results provide

accurate "targeting" for discipline inspection supervision and supervision. The cases investigated by discipline inspection supervision can often provide reference for audits in project initiation and program design.

It is necessary to effectively realize the integration of supervision objects. In recent years, with the comprehensive spread of inspection and audit work, the inspected units are often in a situation of overwhelm. On the one hand, under the full coverage policy, there is a large overlap between the supervision objects and audit objects under the full coverage policy, and in practice, it is often seen that the inspection team and audit assigned by discipline are stationed in a certain unit one after another, and one group has just walked on the front foot and the other group has stepped in with the back foot. On the other hand, inspection and audit work includes holding meetings, requesting information, inquiring and talking, feedback on results, etc., and the work cycle ranges from one to several months, requiring the cooperation of the inspected unit throughout the process, and there is repetitive labor in some process affairs or the handling of the same matter, which increases the additional work of the inspected unit.

2.2 Deepen the supervision and business collaboration mechanism

Audit institutions shall establish a joint meeting system with all kinds of supervision departments at the same level, establish communication and cooperation mechanisms from the institutional level, communicate with each other, report work conditions, coordinate the handling of important matters, and solve problems in coordination and cooperation. The joint meeting may be organized by an office or designated department, and shall ensure that it is held regularly, and if it is indeed necessary for work, it may be convened temporarily upon agreement of all parties to study and solve important matters in a timely manner. Each supervision department shall designate special personnel to be responsible for daily liaison and communication between all parties, and the work materials provided to each other shall be managed in a unified manner, and the user shall be managed in accordance with confidential documents and included in the work file for preservation.

All supervision departments do a good job of high-quality connection and two-way coordination, scientifically and rationally plan the work of different supervision, and timely exchange annual work plans and audit project plans. The parties shall promptly inform each other of relevant important documents, important meetings and key work on a daily basis. On this basis, all parties adjust and optimize the work plan and program, have a target, and make precise efforts. If the inspection supervised by the Party requests that the target of each round of inspection and inspection be determined, the opinions and suggestions of the auditing organ shall be heard in advance, and priority shall be given to the places and units that have recently completed the audit and the problems are more prominent. Before carrying out special supervision, discipline inspection and supervision departments may refer to the audit results of the audit department, including the audit report on the economic responsibility term of cadres, especially audit materials such as the audit transfer letter. When formulating audit project plans every year, auditing organs shall make arrangements for localities, units, and individuals discovered by inspections that have strong reactions from the masses and prominent integrity risks as key audit projects. Before the audit team is stationed in the audited unit, the audit department may also consult with the discipline inspection and supervision department at the same level to provide feedback and other materials from the audited unit as necessary for work.

2.3 Deepen the mechanism for the mutual use of supervision results

In the process of supervision and coordination, we should focus on the problems reported by the other party, conduct in-depth analysis, and learn from each other. With regard to the situation reported by the audit, especially the typical, common and tendentious problems, the discipline inspection and supervision departments should be good at sorting out the problems, sorting out the problems or clues, grasping the small ones as early as possible, and carrying out investigations and preliminary checks. For the cases reported by discipline inspection and supervision departments, the audit department should also analyze them from them, see the small things, and use the typical, common and tendentious problems discovered by discipline inspection supervision and inspection inspections as a reference for establishing audit items and audit scope.

Supervision results should focus on categorical application. Discipline inspection and supervision departments should seriously handle clues on problems transferred by auditing in accordance with rules and discipline and in accordance with law, and should take the rectification of problems discovered by auditing as an important content of supervision, include

them in the assessment of the improvement of party style and clean government in the unit, and urge the audited departments to rectify and reform in place, and may include the audit report on the economic responsibility of leading cadres in the cadres' clean government files, and take the audit results and rectification situation as an important basis for the assessment, appointment, removal, reward and punishment of leading cadres^[3].

Discipline inspection and supervision departments are held accountable for inadequate rectification. The problems identified by the audit are classified and rectified, that is, three types: "immediate reform, phased rectification, and continuous rectification", but follow-up rectification and follow-up are often superficial. The audit and discipline inspection and supervision departments should carry out a "review" of rectification. For problems pointed out by the audit, where the audited unit's rectification measures are inadequate, the implementation of responsibilities is not in place, repeated offenses, or failure to rectify on time without justifiable reasons or false rectification and reform, accountability investigations may be carried out.

By strengthening the process control of sharing information resources, building a closed-loop management model of "information, collection, division, application, feedback". To provide resources and information to audit departments, discipline inspection commissions and supervision commissions should make overall arrangements, promptly feedback to corresponding functional departments, and regularly collect application situations and results. At the same time, in the process of supervision and coordination, we should strengthen the research on systematic, regional, basic, tendentious, policy and other common issues found in the work, share important results, and provide reference for the work of all parties.

Strengthening the implementation of information confidentiality responsibilities. Coordinated supervision often involves the transmission and sharing of a large amount of information, especially the encrypted disposal of sensitive information, and the risk of leakage should be prevented, and norms such as the scope and authority of information of responsible personnel must be established, reducing potential information security risks, and establishing and improving accountability mechanisms.

3. Conclusion

Thorough coordination is essentially based on the cooperation between different subjects and individuals, but there is a clear division of rights and responsibilities, and each responsible entity needs to place it in the most appropriate position of the entire system to implement it, and ultimately achieve common goals.

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