

A research on the Innovation of Audit Organization Mode under the Background of Informatization

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The advancing of information technology is changing the audit environment. With the development of information technology, manual books have been fully replaced by electronic books, and department or organization has basically achieved information management. National audit can not only implement the local audit, but also the remote network audit; not only can timely collect the auditee' internal data, but also network logs, social media, the Internet and other external data; not only can handle structured data, but also semi-structured and unstructured data. The advancing of information technology has created much convenience for national audit, at the same time, it brings some challenges.

The challenge national audit faced from the informatization

First, audit data gradually present the characteristic of volume, variety and velocity. The scale of audit data is huge, from GB to TB level, and even the PB level; a various format and rich source of audit data; a high speed to set up and update audit data. Second, the audit business is being abundant. Because the management information of Auditee, national audit would require not only conduct the traditional audit, such as: budget implementation audit, economic responsibility audit, tax audit and so on, but also would concern the risk of management information systems and carry out internal control audit. Third, requirements for auditors are being higher. In the age of information, national audit needs well-trained complex auditors, both business knowledge, computer knowledge and other knowledge. They could do business with high speed and high quality by using computer technology.

The rapid developing of information technology requires the audit authorities to actively adapt. Otherwise it will make the contradiction more and more prominent. Since audit resources and the auditors' knowledge structure are stable in the short term, the only feasible way to improve audit efficiency and to treat the challenges of informatization, is to rationally allocate audit resources and optimize the audit organization model.

Looking back the existing audit organization model

At the beginning of this century, Hunan Province first piloted the "four separation" audit organization model (plan, verification, trial and implementation), to solve the problem of excessive concentration (Jierong Yi, 2006) and information asymmetry, reduce the audit regulation capture and improve the audit quality (Shiqiao Zheng, 2012). In order to solve the contradiction between the limited audit resources and the heavy audit task, Chenzhao Chen (2011) and Xian Shi (2014) concept a "big battle" organization model, breaking the boundaries of the upper and lower levels of linkage; Xiaolei Yang, Li Cai (2009) and Shanghai Audit Bureau Task Force (2011) build an internal-external cooperated audit organization model, which national audit leads, civil audit and internal audit fully involved in. To cope with the challenges of the informatization and full coverage of auditing supervision, this paper advocates to promote the "overall analysis, found doubt, decentralized verification, systematic research" audit organization model.

How the "overall analysis, found doubt, decentralized verification, systematic research" audit organization model applies

First, forming a data analysis team, to achieve "overall analysis, found doubt". Before the project implements, the audit business backbone and computer technology personnel should form a data analysis team, and do pre-data analysis to form a "data analysis report" that can help to determine the audit focus and audit doubt. Second, relying on the computer team, to achieve "decentralized verification". Each business section should choose one person, who understands the audit business and is familiar with the computer, to form a computer team. Through the computer team members to pass the audit doubt which data analysis team found. The audit group of each various departments completes the verification of audit doubt and form the audit conclusions. Finally, establishing an interdisciplinary audit team, to achieve "systematic research". Guiding by the unit leader, build a large project team, which is constituted by different departments' staff. Holding regular audit business meeting to study the results of data analysis and the verification of audit doubt, then to arrange the following work. The team should put forward practical and feasible audit recommendations to improve the audit quality, according to the audit find, especially which related to the system and mechanisms and other major issues.

The audit organization model of " overall analysis, found doubt, decentralized verification, systematic research " can deal with the challenge of informatization and can alleviate the urgent demand of audit institutions for complex audit talents and improve the audit efficiency and the audit quality, to achieve full coverage of auditing supervision.