



# Analysis of the Follow-up Audit of the Implementation of Policies and Measures

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**Abstract.** For national economic development and social construction, different types of policy implementation are needed to promote the development of different tasks, and for the implementation of policy measures, in order to reflect the effectiveness of policy measures, it is necessary to implement them. Conduct follow-up audits to understand the actual effect of relevant policies after implementation. For the follow-up audit, it is the embodiment of the “immune system” function of the national audit, which can further clarify the problems and deficiencies in the actual implementation of relevant policies and measures through auditing, and then provide a basis for policy improvement. In recent years, the relevant state departments have repeatedly emphasized that the implementation of policy measures must be handed over to you, and the actual implementation must be grasped based on the development of tracking audit work, so as to realize real-time dynamic supervision of the implementation of policy measures, so that my country can the different policies formulated can truly contribute to the service of the people and the development of the country.

**Keywords:** policy measures · implementation · follow-up audit

## 1 Introduction

Since the founding of the People’s Republic of China, in the face of the situation that the country is in a state of waste, based on the concept of development and construction, under the leadership of the Party Central Committee, one development policy after another has been implemented. The initial policy has been based on people’s livelihood and economic development. More and more types of policies followed, involving economic, cultural, educational and political aspects. For the implementation of specific policies and measures, it is necessary to know enough about their implementation in order to implement the specific work items of the relevant policies. The emergence of problems such as chaos. If the policy measures cannot be effectively implemented, it will not only make it difficult to exert its own effectiveness, but also have a negative impact on the harmonious and stable development of the society. From this point of view, the research on the follow-up audit of the implementation of policy measures has certain practical significance, which can not only enrich relevant research theories, but also provide a basis for the development of practical work, so as to ensure that various policies and measures in my country can be implemented. with implementation.

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## **2 Analysis of the Concept of Auditing the Implementation of Policies and Measures**

After the state has issued major policies and measures in the relevant fields, the audit institution will follow up and supervise the effect and implementation process of the policies and measures by means of auditing as required, and correct the problems found in a timely manner to prevent deviations in the implementation process. The situation of the central purpose and make suggestions for improvement of the results, which are new requirements for the improvement of the implementation of audit process points. Stabilize economic growth, especially when auditing major projects, ensure the safe and effective use of funds, promote policy implementation and improvement, and be the “inspector” and “security leader” in economic activities.

## **3 Characteristics of Follow-up Audits on the Implementation of Policies and Measures**

Compared with other work, the follow-up audit of the implementation of policy measures has distinct characteristics, which can be reflected in the following aspects:

### **3.1 There Are Many Objects**

In the implementation of some major policy measures, the follow-up audit of the implementation situation. It is said that the work tasks are relatively heavy, because there are many objects to be audited, and the common ones are the implementation of relevant policies to promote industrial development and improve the economic structure. In terms of diversity, it also involves the development of a variety of industries. The purpose of implementing preferential tax policies and measures is to promote the development of the real economy and strengthen financial support for related industries. This shows that the follow-up audit on the implementation of policies and measures is the work content of a relatively large project, which involves a wide range of scope.

### **3.2 Timeliness**

In terms of policy implementation audit, in order to ensure that the effectiveness and role of follow-up audits are fully utilized, it is necessary to base on their timeliness, and to be able to reflect the problems and problems existing in the implementation of policy measures as soon as possible. Insufficient, and then can provide the basis for the improvement of policy measures. For the problems existing in the implementation of policies and measures, the follow-up audit can combine the reports of relevant departments and leaders in the “Audit Circular” document according to the audit method, and guide the improvement of problems according to the audit opinions, so as to realize the improvement of the problem. Weak links and potential risks in the implementation of policy measures can be prevented and prevented so as to avoid some adverse social impact events.

### 3.3 Continuity

Tracking the implementation of audit work in the implementation of policies and measures is a long-term work. Since each policy measure is being implemented in a specific way, in order to reflect the effectiveness of the implementation of policy measures, it must have certain requirements. Periodicity and long time, which makes the follow-up audit work to be carried out on a long-term basis, and to carry out audit work from multiple levels, in order to achieve multi-level audit and comprehensive audit, in order to propose a more effective and substantial meaningful audit opinion. This requires the continuous improvement of the plans and objectives of the follow-up audit in the actual work, in order to further enrich the content, methods and methods of the audit work.

## 4 The Significance of Carrying Out Follow-up Audit on the Implementation of Policy Measures

- 1) Give full play to the effectiveness of auditing the “immune system”, there will be certain potential risks in the implementation of policy measures, and for the prevention and control of related risks, in order to achieve effective prevention, it is necessary to pay attention to the construction of defense lines. It is necessary to play the effectiveness and role of the “immune system” based on the follow-up audit to achieve effective risk management and control, so as to realize risk early warning, and propose more effective improvement countermeasures based on relevant risks;.
- 2) Promote the construction of a rule-of-law society and achieve legal Governing the country, people in our country are still based on the construction of a society ruled by law to achieve long-term and stable development. For the follow-up audit of the implementation of policy measures, we can better understand the actual situation in different regions in the implementation of different policies, according to the way of supervision. Relevant departments need to correct the practical problems existing in the implementation of policy measures, strengthen the implementation of the accountability system, and promote legal management.
- 3) To improve the efficiency of government work, for the development of government departments, the effectiveness of policy implementation is related to whether it can truly The work philosophy of serving the people is put into practice. Through auditing, government departments can be fully aware of the problems existing in the implementation of current policies and measures, and they can improve related problems based on audit reports, mainly based on policy Based on the supervision and inspection of the implementation process of the measures, analyze whether the relevant work is carried out according to the meaning of the policy itself. Only in this way can the policies and measures proposed by the government departments be implemented smoothly, which in turn can lead to the improvement of their own work efficiency [1].

## **5 Problems Existing in the Follow-up Audit of the Implementation of Policies and Measures**

### **5.1 The System is not Perfect**

The follow-up audit of the implementation of policies and measures is a brand-new audit supervision mode. There is a big gap between the work process of follow-up audit and the implementation of national policies and measures. However, my country's audit institutions at all levels have not established a clear and standardized system in this regard. There is no clear normative measure in the follow-up of relevant policies, making this work more arbitrary in the audit process and cannot be positively linked to existing experience and effective use of guidelines. In addition, in the actual operation process, the basic requirements of various tracking audit work also need to be strictly analyzed. Compared with the previous audit work, the latest audit work scope and workload are further expanded. Due to the unreasonable and standardized overall work, and the lack of scientificity, the audit work is more difficult and difficult to complete the expected audit tasks and work goals [2].

### **5.2 The Concept is Backward**

A scientific and reasonable audit concept can not only improve the quality and level of work, but also form high-quality audit practice and optimal audit resource allocation. Due to the strong time limit of major policies and measures, auditors' audit concepts cannot keep up with new content, and they still maintain traditional audit concepts. Sometimes scientific audit methods combined with the work requirements of the new era are not adopted for the sake of work progress, resulting in audit results. No substantial application value. If the auditor's audit concept cannot actively adapt to the changes of the new situation, it is difficult to effectively cope with the challenges of the times and new work, and it is difficult to do a good job in practice.

### **5.3 The Amount of Tasks is Large, and the Audit Quality Becomes Lower**

The implementation of policies and measures. The important policies and inspection methods of audit work contain very complex contents, and the work is also very difficult and the tasks are also very important. For local audit institutions, especially grass-roots audit institutions, in the process of analyzing and inspecting the implementation of national project policies and measures, further explanations need to be made in strict accordance with the actual situation of the business and specific application needs, but the actual audit resources are limited. Auditors need to investigate and understand the audited matters for a period of time before they can truly become familiar with the audited matters. Due to the time constraints of auditors, they cannot fully and carefully reflect the actual problems existing in the implementation of policy measures, and cannot achieve accurate auditing. This is the main reason for the low efficiency and quality of audit work [3].

## **6 Optimizing Measures for Follow-up Audit on the Implementation of Policies and Measures**

### **6.1 Strengthen Understanding and Improve Management System**

According to the previous analysis, combined with the implementation of policies and measures, tracking audit needs to continuously optimize and update relevant business management, understand the work needs of audit institutions, and ensure the implementation of relevant policies and measures. Follow-up audit implementation ensures that the system construction of audit institutions can be strengthened. The improvement of the work management system is very important to promote the quality and efficiency of audit work [4]. By changing the traditional audit concept, analyzing and implementing important policies, and according to the audit work requirements, the optimal allocation of audit resources can be achieved.

### **6.2 Carry Out Follow-up Audits with Clear Objectives**

The audit goal is the final result of the audit. The goal of the policy tracking audit is to review the construction of the project, the management and use of funds, and the implementation effect of policy measures, so as to promote the standardization of projects, give full play to the benefits of funds, and promote the implementation of relevant policies. Therefore, auditors should formulate an overall audit target according to the content of the policy tracking audit, and conduct audit evidence collection closely around the target during the audit process. Good positioning, pay attention to the audit risk prevention in the audit process, so as to complete the audit task [5].

### **6.3 Strengthen Professional Training**

The follow-up audit of the implementation of policy measures imposes higher requirements on auditors. Every audit institution, especially grass-roots audit institutions, should pay attention to the professional training of auditors, master the professional skills and management knowledge suitable for the implementation of main policies and countermeasures, and the analytical ability of relevant policies, and accumulate practical work experience. It is necessary to enrich and promote the professional and technical work of basic-level auditing, clarify the basic requirements of various auditing work, and invite experts in relevant fields to participate in the auditing work when necessary, so as to better promote the optimal allocation of auditing resources and strengthen auditing quality control.

## **7 Conclusion**

In general, the implementation of the policy is inseparable from the follow-up of the audit work. Only with the development of this work can we deeply understand and grasp the actual situation of the implementation of the policy measures, so as to provide guarantee for the subsequent adjustment and implementation of the policy. Every policy

proposal needs to be actually implemented to verify its effectiveness and role. If the policy cannot be implemented, it is just a piece of paper without any substance at all, and ultimately it will make the country and the All walks of life cannot achieve long-term and stable development according to the implementation of policies and measures, which will reflect the problem of dereliction of duty by governments at all levels and related departments. Therefore, experts and scholars are constantly striving to explore more effective methods to implement various policy measures, hoping that these measures can bring value and significance to the audit work [6].

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