Identification and Prevention of Clean Government Risks in Chinese Universities Based on Business Process

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Abstract—**Anti-corruption is an important part of Chinese current political life. In recent years, frequent corruption cases in colleges and universities have seriously restricted the healthy development of colleges and universities. Based on risk management theory, this paper used literature research method to analyze the connotation, classification, motivation and evolution mechanism of clean government risks in colleges and universities, combined personal interview and case study method to summarize the business process of colleges and universities, and judged the key risks contained in it. Finally, we built the risk identification index system of clean government risks in colleges and universities, and proposed the prevention and control path of the risks. Possible innovations of this paper may carry out related research on clean government risks based on the concrete situation of Chinese colleges and universities.**

Keywords—Colleges and universities; Clean government risk; Business process; Prevention and control path

I. INTRODUCTION

Since the 18th National Congress of the Communist Party of China (CPC), the CPC Central Committee has deepened the party's work style and clean government building, carried out anti-corruption struggles with a high sense of historical responsibility and a strong sense of urgency. The struggle of Anti-corruption is always on the road. Based on the new situation, the 19th National Congress of the CPC proposed anti-corruption "not to relax, not stop", "to win the overwhelming victory in the anti-corruption struggle".

Anti-corruption is not a political movement, but a normalization mechanism; the fight against corruption requires both strong measures to catch rats and flies, as well as a system of normalization and stabilization. In order to make the anti-corruption stable and far-reaching, it is necessary to keep the power in the cage of the system. "Combating corruption and building a clean government" is a major strategy with far-reaching significance and real value in China. It is a great undertaking that every organization and individual should enthusiastically support and actively participate in. For colleges and universities, as an important battlefield for the country's anti-corruption struggle, it is also necessary to actively respond to the call, adopt a series of measures to combat corruption, curb corruption, and develop a sound internal control system based on its own actual situation. Therefore, it is particularly necessary

to conduct research on internal control systems based on clean government risk monitoring.

II. LITERATURE REVIEW

A. The Concept, Type and Characteristics of College Honesty Risk

Clean government risk refers to the possibility that national public officials use their power and influence to perform their duties of clean government and seek personal gain in daily life and in the execution of national official duties, which leads to various corruption acts. It is ubiquitous in the positions and links of power operation and resource management. The current colleges and universities' clean government risks have five categories: enrollment, finance and asset management, infrastructure and procurement, organization and personnel, and academic research [4]. Among them, the risk of clean government in infrastructure and procurement, academic research is frequent and the worst.

B. Research on the Causes and Evolution Mechanism of Clean Government Risks in Colleges and Universities

The lack of system is the root cause of the abuse of power in colleges and universities. The indifference of honesty and self-discipline is the subjective motivation of risk. The lack of supervision has opened up a convenient door for corruption. The risk of clean government in universities is mainly affected by factors such as risk sources, risk links, risk events and risk outcomes. They evolve along a certain risk evolution chain when the university's clean government construction deviates from the expected track, leading to risks loss [7].

C. Research on Identification and Evaluation of Clean Government Risk in Colleges and Universities

The identification of college integrity risks have three aspects: risk source, risk process and risk result, and can be divided into three types of risk sources: ideological and moral risk, postal authority risk and institutional mechanism risk. Pressure, opportunity and excuses (self-rationalization) are three major corrupt drivers to identify the clean government risk of the process. In accordance with the "department - work interface - key areas of clean government- key links - potential risks" logic to identify the risk results, the possibility-consequences matrix was used to evaluate the key point of risks [11]. The evaluation index system of Tianjin colleges and universities

were constructed from three aspects: ideological and moral risk, institutional mechanism risk and power exercise risk. The statistical analysis method of factor analysis and other methods was used to evaluate the clean government risk of colleges and universities in Tianjin [5].

D. Research on Early Warning Mechanism and Prevention and Control Measures of College Clean government Risk

Points (1983) believes that there are three main criteria for evaluating internal control: general standards, which apply to all aspects of internal control; specific standards, which involve technical and target control; audit resolution standards, which involve management responsibility and all due diligence results and recommendations [12]. Kidera, David J, Fletcher, and Stephen M (1991) found that 14 states have established internal control procedures in the United States. These programs have similar structures and contain the same basic elements, providing strong support for government administration [13].

At present, there are few problems in the early warning of the clean government of colleges and universities, such as fewer risk warning systems, insufficient risk information collection channels, limited use of early warning functions, and disunited early warning work. On the basis of grasping the existing problems in the early-warning mechanism of the clean government of colleges and universities, four systems were proposed including the information collection system of incorruptible risk, the system of evaluation and prediction, the system for issuing alarms, and the system of rewards and punishments for assessment, forming an early warning mechanism for the integrity of colleges and universities in comprehensively collecting information, scientific analysis and evaluation, effective control and prevention, and regular assessment of rewards and punishments [4].

The operation basis of the college's clean government risk prevention and control system is mainly the decision-making change of the subject within the system. The essence of the system is the process of continuous analysis, decision-making, learning and game. Based on the multi-agent dynamic decision-making mechanism, from the perspective of system dynamics of evolutionary game, the multi-agent decision-making mechanism and equilibrium strategy of college integrity risk prevention and control were explored, and the evolution of college clean government risk prevention and control system were suggested [3].

Jiang Guoquan and Wang Yue (2011) proposed that prevention and comprehensive management should be strengthened at the source, internal governance structure should be improved, "de-administration" should be gradually established, and long-term mechanisms for comprehensive anti-corruption and comprehensive governance should be established to promote the development of clean government

construction in colleges and universities [9]. Some researchers believe that strengthening institutional construction, cultural infiltration and scientific and technological supervision are the three key factors for effectively preventing the risk of college integrity. Only the binding force of the system, the persuasiveness of education, and the checks and balances of supervision can work together on power. In the suppression and resolution of operational risks, the cornerstone of the trinity of "institution + culture + technology" can be consolidated to build an early warning and prevention system for clean government risks. Based on the three-dimensional goal orientation in the order of compliance, reporting and management, Dong Birong (2016) believes that the internal control of public universities in China should not only focus on the specific economic business dimension, but also cover the top-level decision-making dimension [2]. Based on the analysis of the problems existing in the internal control of colleges and universities and the resistance existing in the process of constructing internal control in colleges and universities, combined with the actual situation of Chinese universities, the four-in-one college clean government risk prevention and control system of "organization + culture + network + system" were proposed [1].

E. Literature Conclusion

From the research method, most of China's research is limited to normative research and case analysis. In the empirical research based on research, it is still in its infancy, and there is no quantitative research on the evaluation of administrative unit's clean government risk and internal control. From the scope of research, most of the existing researches on the clean government of colleges and universities are only for a certain aspect of a certain business link or internal control, the coverage is narrow, and it is rare to propose a more complete and effective internal control system. From the respect of object, domestic and foreign scholars' research on the prevention of clean government risk is more oriented towards public rights corruption in public institutions. The research subject lacks specificity and pertinence. The research on the clean government risk of this special subject of colleges and universities still has a lot of room for development.

III. IDENTIFICATION OF COLLEGE HONESTY RISK BASED ON BUSINESS PROCESS

On the basis of literature review and in-depth interviews, this paper summarizes the business links of colleges and universities, and divides the operational links and business processes of universities into five categories: examination and admissions, financial management, asset management, personnel management, and other administrative management. The business links included in each business category and the related clean government risks were analyzed.

TABLE I.   Risk Identification

Business Category	Risk Point
Exams and Admissions	Undergraduate enrollment, postgraduate enrollment, and enrollment of in-service students (MBA, EMBA, MPA...)
Financial Management	Budget management, income management, expenditure management, debt management, special fund management
Asset Management	Procurement and bidding management, fixed asset management, donated asset management, school-run enterprise management, and foreign investment management
HR management	Cadre work, personnel work, talent work
Administration	Student work, degree management, subject management, teaching management, study style construction, foreign exchange, scientific research management

IV. College Honesty Risk Prevention and Control Path

A. Create a good internal control environment

The internal control environment is the sum of a series of conditions for the formulation and implementation of the internal control system of colleges and universities. Whether or not there is a good internal control environment is an important factor in whether internal control can be implemented. The internal control environment can be divided into an external environment and an internal environment.

The external environment is the sum of a series of external conditions for the implementation of internal control. It includes two elements: legislative constraints and social consensus. With regard to legislative restrictions, many laws have been enacted at the national level. Although China has regulated corruption in relevant laws such as the Criminal Law, it has not introduced any law that specifically targets corruption in colleges and universities, and has strengthened from the national level. Anti-corruption legislation, which imposes strict restrictions on the behavioral subjects of colleges and universities, severe sanctions against violations of integrity laws and regulations can, to a large extent, constitute a deterrent to corrupt behavior. With regard to social consensus, China has long lacked clean government education, and under the influence of multiple factors such as the market economy, the consensus of the people on the values of integrity and integrity has gradually faded. Institutions and administrative units, including colleges and universities, individual managers are tempted by the temptation of interests, and they have the right to feel wasteful. They believe that it is a matter of course to greet some small profits and small benefits in their work. Over time, it has become a major undertaking. Diligence, honesty and integrity have always been the fine traditions of the Chinese nation. China should raise the basic values of clean and honest publicity to its national consciousness, and make the clean culture widely respected in society, guiding society from the perspective of values. The school popularizes clean government education and creates a social atmosphere that hates corruption, fairness and integrity, and can form good supervision and restraint on various actors.

The internal environment is the sum of a series of external conditions for the implementation of internal control. It includes three elements: risk awareness, education and training, and organizational member behavior. Regarding risk awareness, the audit department and the finance department should always maintain a sense of risk, so that they can be keenly aware of the risks of clean government that may arise and make professional judgments. With regard to education and training, Singapore has incorporated all faculty and staff members into the national civil service system, and has long been educating them on professional ethics so that they will not forget their integrity. Regarding the behavioral norms of organizational members, various universities in the United Kingdom have issued a series of internal codes of conduct, rules and regulations through the preparation of employee handbooks, clearly defining the duties and responsibilities of each worker, effectively controlling corruption. Chinese universities should also strengthen the integrity education of faculty and staff, so that they can enhance their awareness of risk and introduce a series of rules and regulations to regulate the behavior of internal members of the organization and create a good internal environment for the prevention of clean government risks.

B. Conducting a sound system design

Reasonable system design is the guarantee for the prevention of clean government risks. Based on the summary of the internal control experience of overseas universities, domestic universities can improve their internal control system from three aspects: internal control process, sound internal audit system and perfect governance structure.

Standardizing the internal control process means constructing a standardized anti-corruption control program. This is part of the anti-corruption culture construction and the further implementation and institutionalization of the anti-corruption concept. For the integrity control risk process control, we can engage in pre-prevention, process control, after-the-fact accountability to establish a standardized operating procedures to reduce their own risk of corruption.

Improve the internal audit system. Establish a reasonable internal audit system, establish an independent internal audit organization affiliated with the relevant administrative department, and formulate a reasonable internal control process to identify, report and control the important risks of the school, and provide systematic and self-disciplined governance of the university. The assessment of the appropriateness and effectiveness of operations and information systems, improving the process of risk management, control and governance, and exerting the role of internal auditing, fraud, supervision and control to achieve the goal of prevention and control of integrity risks.

Improve the governance structure. In response to power relations issues, administrative efficiency issues, and incentive issues, and fully integrating their own realities, we will solidly promote the principal responsibility system under the leadership of the CPC, and on this basis, continue to explore and promote the modernization of university governance systems and governance capabilities.
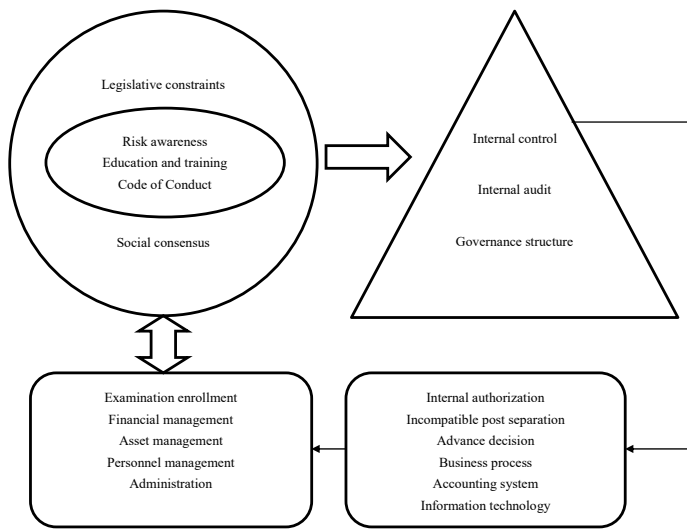
Fig. 1.   Risk control path

V. CONCLUSIONS

Internal control can only really work in conjunction with the university's own business processes. The prevention and control of the integrity of colleges and universities is a systematic project, covering different aspects of the enrollment management, financial management, asset management, personnel management, and administrative management. It also involves university administrators, faculty, students, and executives, departments, the public and other stakeholders. When improving the internal control system, Chinese universities must adhere to the leadership system and work mechanism of "unified leadership of the party committee, joint management of the party and government, organization and coordination of the discipline inspection commission, departmental responsibility, and mass support", and continue monitoring high-risk key areas, carrying out strict control to prevent corruption.

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