

Research on the Internal Control System of Administrative Institutions

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Abstract: Administrative institution is the collective name of administrative unit and institution. Administrative institution is the main body that performs government functions, manages public affairs, and provides social services. In order for administrative institutions to establish a good image and promote the continuous strengthening of their own functions, in addition to a high level of service awareness, effective internal management is also indispensable, especially with the in-depth advancement of “decentralization, management and service”. It also brings more pressure and tests to the internal management of administrative institutions. In the internal management system of administrative institutions, internal control is an important link. However, due to various reasons, many administrative institutions still have more or less problems in the internal control system and need to find countermeasures to solve them.

1. Introduction

Administrative institution is the collective name of administrative unit and institution, and it is the main body that exerts government functions, manages public affairs, and provides social services. In the new era, administrative institutions are also facing higher requirements in terms of building their own systems and strengthening public functions. At the same time, the 19th National Congress of the Communist Party of China also put forward a series of new theories, new orientations, and new requirements for the self-construction of party and government agencies. All these require administrative institutions to continuously improve their internal management capabilities and play a greater role in supporting and serving the cause of socialism. In the internal management system of administrative institutions, internal control is an important link. To do a good job of internal control, a sound and complete internal control system that keeps pace with the times is inevitably needed. However, due to some subjective and objective reasons, many administrative There are still some areas to be improved in the internal control system of public institutions, which is also the focus of this article.

The internal control system refers to the policies and procedures formulated and implemented by the organization to ensure the effective conduct of business activities, protect the safety and integrity of assets, prevent, detect, and correct errors and fraud, and ensure the authenticity, legality and integrity of accounting information. For administrative institutions, the overall idea of establishing an internal control system is to establish a corresponding financial management

mechanism under the premise of complying with relevant national laws and regulations to ensure that various funds can be operated safely under the institutional framework. At the same time, rely on the effective use of the internal control system to prevent some financial risks in administrative institutions and improve the efficiency of the use of government funds. At present, most of the administrative institutions in China have basically formulated internal financial control systems to ensure the standardization and effectiveness of the financial management activities of the administrative institutions and maintain the property safety of the administrative institutions. However, judging from the actual situation of the system itself or the implementation of the system, there are still some problems, which not only make the effectiveness of the internal control system of administrative institutions not reflected, but also bring about some problems for the internal management and career development of administrative institutions. More or less restrictive effect.

2. The Status Quo of the Implementation of the Internal Control System of Administrative Institutions in China

In recent years, with the development of our society and the gradual improvement of the market economic system, it can be said that a good environmental background has been provided for the development of internal control work in administrative institutions and the implementation of the internal control system. The facts show that at this stage, our country The internal control work of public institutions has also achieved certain results, but there is still a certain gap between the expected results, and there are some problems and shortcomings that need to be improved. The specific manifestations are as follows: First, the organizational structure of the internal control system of some administrative institutions in China. The setting process is not reasonable enough. Due to the influence of the internal organization system of administrative institutions, administrative institutions are prone to “top leader” management systems, leading to the existence of irregular approval procedures and unclear approval authority, which affects the construction and development of the internal control system. Second, the internal control system of some administrative institutions in China is not sufficiently detailed and perfect. That is to say, with the continuous deepening of the reform of Chinese administrative institutions, the internal control system of Chinese administrative institutions should have undergone certain adjustments, but the current situation is that the adjustment of the internal control system and the reform of the administrative institutions have developed uncoordinatedly.

The majority of administrative institutions’ understanding of finance is still in the accounting treatment, and the finance department and the business department lack good communication. Especially after the implementation of the centralized accounting system, the accounting center mainly handles the financial accounting and supervision and review of administrative institutions, but the total assets of the unit cannot be managed. This situation leads to the inability to conduct accounts and assets. Unified management can only be handled separately, and it is difficult to coordinate. Another point is that the financial department cannot fully grasp the overall situation of all the business of the unit, and cannot give the most scientific treatment. As a result, it is difficult to make effective judgments in the shortest time when dealing with business finances, which makes financial management and business management seriously out of touch. , Affect work efficiency.

With the current needs of social development, higher requirements have been put forward on the internal control system of administrative institutions. However, from the current situation, the reform and innovation of the system are relatively weak, and the traditional system management of the past is still adopted. Take the “first-in-command management system”, the relevant departments have now implemented the “first-in-command five direct management system” to effectively decompose the rights of the first-in-command and improve work efficiency. However, there are still

many units that have not implemented it and still continue the traditional management methods, so the scientific nature of management will be subject to certain restrictions. There are also problems in the implementation of internal control. Although China has continuously strengthened the construction of internal control of administrative institutions, especially after the implementation of the government procurement system, the asset management of administrative institutions in China has been controlled to a certain extent. There is still a lack of effective control in the implementation of financial processing control, financial expenditure control, and fiscal revenue and expenditure balances, which affects the development of the internal control system of administrative institutions in China.

With the development of digital technology, communication technology and Internet technology, China's administrative institutions have continuously strengthened the construction of their internal communication mechanisms, which has promoted the development of China's administrative institutions to a certain extent. However, there are still problems in the internal communication mechanism of administrative institutions in China, such as channel mechanism, feedback mechanism and information transparency, which are likely to cause the lack of communication between various departments within the administrative unit and between the superior and the subordinate, plus the feedback mechanism. The lack of information may eventually lead to the failure of administrative institutions to produce timely and effective information.

The imperfection of the internal supervision mechanism of Chinese administrative institutions is mainly manifested in the unreasonable establishment of internal supervision institutions. Many leaders now have certain misunderstandings about internal supervision and internal auditing, so there are certain deficiencies in the setting of internal supervision. In addition, internal supervision is prone to superficial forms in the specific implementation process, which also affects the supervision of internal control to a certain extent.

3. Suggestions on Improving the Internal Control System of Administrative Institutions

To improve the level of internal control, administrative institutions should actively implement the “Internal Accounting Control Regulations”, the “Accounting Law” and the work requirements of the competent departments at all levels, and further improve the relevant internal control management system to ensure that the system can keep up with the times and have complete coverage. The first is to strengthen the improvement of the budget management system, further adjust and improve the related content of budget management, and at the same time actively carry out the revision of the budget management refinement system, and lay a good institutional foundation for administrative institutions to carry out budget management in an orderly manner. The second is to implement the relevant requirements for internal supervision of administrative institutions and strengthen the construction of a supervision and control mechanism for financial accounting activities. The system should fully reflect how to penetrate and identify various financial accounting activities, how to deal with accountability, and improve financial accounting at the same time. The ledger management system effectively enhances the compliance of financial activities. The third is to actively optimize the internal audit system. It is necessary to further reflect modern audit concepts and penetrate advanced audit methods. In addition, it is necessary to actively carry out the transmission and learning activities of the system within the administrative institutions to promote the understanding of the system by all personnel.

In accordance with the new changes in the reform of administrative institutions and the new requirements of external policies in recent years, administrative institutions should comprehensively sort out the performance evaluation mechanism of financial management personnel, with the goal of being more refined and professional. Within the framework of the institutional system, Promote a

better match between personal performance ability and division of labor. The first is to refine the working system of financial management personnel. It is necessary to further optimize the authorization system, revise relevant work rules, promote equal rights and responsibilities, and perform duties more efficiently. The second is to optimize the financial accounting information reporting system, and to further clarify the scope, content, frequency, and path of financial accounting information reporting based on the governance requirements of modern administrative institutions, and to continuously enhance the scientific and standardized performance of financial accountants.

The first is to carry out reform and optimization of the personnel performance appraisal system, to directly link the implementation of the internal control system to the performance appraisal, to further improve the appraisal system that reflects the requirements of internal control, and to pay attention to the relationship between accountability and development. Grasp the stability and continuity of the assessment policy. Second, it is possible to explore the introduction of a deferred payment system, and for some employees who should be responsible for internal control work, appropriately adjust a certain performance ratio as the scope of deferred payment, and reasonably balance the relationship between short-term performance and mid- to long-term performance, and further Improve the quality of the steady development of administrative institutions.

4. Conclusion

This article mainly analyzes the characteristics of the internal control system of Chinese administrative institutions. First of all, this article discusses the Chinese characteristics of the internal control of Chinese units from six aspects: basic concepts, control objectives, control scope, control standards, evaluation and supervision and implementation mechanisms. Then, this article summarizes the system characteristics of internal control of Chinese units that are different from internal control of enterprises, that is, management characteristics, from five perspectives: operational objectives, budget management, performance evaluation, legal constraints, and risk response. As a specific measure of the “system cage”, internal control of a unit has become a mechanism guarantee for realizing reasonable restriction of public power, which is conducive to the scientific and reasonable use and distribution of public funds by Chinese administrative institutions, performing social service functions, and strictly controlling the “three public funds”. Put an end to the phenomenon of “fake invoices” and “small vaults”. The establishment and implementation of the internal control of the unit, first of all, we must start with the construction of the internal control system, formulate the relevant internal control system based on the “Unit Internal Control Specification” and the actual situation of the unit, clarify the implementation standards and specific implementation methods of internal control, from the perspective of the system Establish a coordination mechanism between the various departments at the same level and the departments at higher and lower levels. Secondly, it is necessary to carry out the construction of internal control at the organizational level, that is, starting from the core content of internal control, building an overall organizational framework for internal control of the unit, and laying an organizational foundation for the implementation of subsequent internal control specific measures. Third, it is necessary to build the internal control of the unit's standard business process. Based on a comprehensive analysis of the risk points of each link in the main business process of the unit, the unit formulates detailed internal control measures for the business process and forms a standard flow chart, which is solidified through the information system.

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