

# *Study on the influence of whole-process management on construction project audit*

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**Abstract:** With the development of the construction industry, the number of construction projects has been increasing, and more and more issues related to construction projects have been exposed. Currently, the construction project audit work is not perfect, which affects the quality of construction projects. Taking a whole-process management approach to construction project auditing can strengthen control over each link of the construction project and reduce construction risks. This article first expounds the principles of whole-process audit work, then analyzes the problems existing in the implementation of whole-process construction project audits, analyzes the effect of whole-process management on construction project audits, and finally proposes measures to strengthen whole-process construction project audits.

Engineering audit management has always been an important issue in construction project management that has a significant impact on the overall quality of the construction project. However, at present, there are many types of construction projects, and construction projects involve many details. Therefore, problems of inadequate management often occur in construction project audit management, which is not conducive to ensuring the quality and safety of construction projects. Whole-process management can improve the quality of construction project audits from an overall perspective, strengthen effective control over construction costs and various links, effectively reduce illegal and irregular issues, enhance legal income for enterprises, and promote the steady development of the construction industry. Therefore, this article studies the impact of whole-process management on construction project audits and proposes corresponding suggestions to improve the quality of construction project audits.

## **1. Principles of whole-process audit work**

In the implementation of whole-process construction project audits, it is necessary to follow the corresponding principles, which specifically include the following two points: First, the whole-process audit should start from the overall goals of the construction project. This is because the whole-process audit needs to focus on each specific process and have a clear understanding of the relationship between each link. It is necessary to link the goals of each link together in order to more objectively and accurately analyze and evaluate the process and goals, making the whole-process audit work more reasonable and orderly. Second, the whole-process audit should take investment control of the project as the center of the audit work. Only in this way can supervision and cost control

be combined in the whole-process audit, value engineering construction promoted, construction plans optimized, and design funds saved, thereby enabling enterprises to obtain more legal income.

## **2. Issues in the Implementation of Whole-process Construction Project Audits**

### **2.1 Lack of Audit Awareness among Employees of Construction Company**

At present, most construction projects have time restrictions, and project delays can have a significantly negative impact on construction enterprises. Therefore, most construction companies will adopt every measure to ensure project progress, including the key measure of increasing the number of construction personnel, and many construction companies take this measure. Although migrant workers have rich labor experience, most of them lack scientific and cultural knowledge, especially audit awareness. Incidents of picking up or even stealing building materials by migrant workers are not rare, and such behavior can affect the entire construction project audit work[1]. In addition, construction work requires a great deal of physical exertion, and the physical and mental exhaustion of construction personnel can lead to deviations in the execution of project tasks and the neglect of construction project quality. If construction companies lack strict supervision and management systems and fail to provide training on audit knowledge for construction personnel, the quality of the entire project and the results of the audit will be affected.

### **2.2 The working attitude of auditors is not active**

In the past, the audit work of construction companies was carried out before the end of the project. With the reform of audit units, more and more construction projects carry out the whole process audit, and auditors need to play an audit role in the whole construction process. This puts forward higher requirements for the quality of auditors[2]. The quality of auditors is related to the quality of construction projects. If the work of auditors is not in place, the construction projects will become shoddy construction. Therefore, auditors need to constantly improve their professional quality, correct their working attitude, and put the quality of construction projects in the first place in order to complete the audit work with quality and quantity guaranteed.

### **2.3 Lack of Emphasis on Audit Work in Construction Projects**

Currently, the number of construction projects implementing whole-process audits is increasing. However, this does not mean that project managers attach great importance to audit work. In reality, project managers and owners lack a deep understanding and emphasis on tracking audits, and although relevant tracking audit departments have been established, the problem of audit work being mere formalities exists, mostly to cope with inspections by relevant departments. This has also led to some owners believing that tracking audits are not very practical and are not conducive to the development of whole-process tracking audits. In addition, China has special requirements for tracking audits of construction project bidding work, but there is no clear provision to check how effective the tracking audits are. Therefore, many construction companies will adopt methods such as reducing audit quality or compressing audit content in order to lower audit costs, which can help improve the chances of winning bids.

### **3. The Impact of Whole-Process Management on Audit Work in Construction Projects**

#### **3.1 Beneficial for Enhancing the Supervision Level of Construction Process Audit**

Audit work is an indispensable part of construction project management. However, due to the involvement of numerous links in construction projects, there are certain difficulties in audit management that often lead to chaotic audit work, which is not conducive to the development of the construction industry. Management personnel need to constantly improve themselves. Therefore, it is important to pay attention to the supervision of construction project audits and improve the supervision system. This can reduce and avoid situations where some workers do not follow the standards, ensuring the progress and quality of construction projects and reducing safety hazards. Whole-process management can maximize the supervisory and control effects of audit work, effectively supervising each link of construction projects and promoting standardization throughout the entire construction process, thereby promoting the orderly development of construction projects. For the entire construction industry, this is also beneficial for enhancing industry regulation and promoting the healthy development of construction companies.

#### **3.2 Beneficial for Ensuring Real-Time Audit Work**

Construction projects are in a dynamic development process, so construction project management needs to be adjusted according to project implementation to ensure real-time management. This enables the timely discovery of various issues in construction projects and the proposal of reasonable solutions, avoiding the expansion of problems. Construction project audits need to focus on the connections between various links and conduct supervisory inspections based on comprehensive analysis of each link. This is necessary to enable management and supervisory work to play a greater role in achieving enterprise management goals. Audit work should be adjusted based on industry standards to improve current work and enhance the accuracy and flexibility of audit work.

#### **3.3 Beneficial for Improving Construction Quality and Efficiency**

Construction quality is closely related to the life and property safety of many owners, so construction companies and construction units must prioritize construction quality. Management personnel of construction enterprises need to have a comprehensive understanding of the resources needed for each stage, reasonably allocate resources, and maximize their utility[3]. Implementation of whole-process management and audit can effectively ensure the construction quality of construction projects. Audit work needs to focus on the specific details of construction materials and techniques. Even though this is basic work, audit supervision is still indispensable; strict inspection of construction behavior according to the design scheme standards can reduce unnecessary construction steps, not only simplifying the construction process and promoting construction efficiency but also beneficial for ensuring construction quality. For construction enterprises and construction units, carrying out work in accordance with the requirements of audit work can ensure construction progress and maintain the legitimate benefits of the enterprise.

#### **3.4 Beneficial for Enhancing Project Management Level**

The purpose of audit during construction is to strengthen the enterprise's control over the external environment and reduce the adverse impact of the external environment on construction projects. Whole-process management is implemented in every stage of construction projects from project initiation and approval, design, construction to acceptance and can combine each stage into a system.

After overall analysis and coordination, construction project management systems are formulated. In this process, it is necessary to rely on audit work for supervision and review to promote the orderly development of management work. For enterprises, whole-process management can strengthen the prediction of various risks, facilitate the proposal of solutions to address these risks, and establish a sound risk warning system. Therefore, audit work in whole-process management is a necessary means of management, an important way to ensure construction project quality, and promotes the improvement of construction project management systems. This facilitates construction companies in controlling project costs and quality, reducing and avoiding situations where workers act for personal gain or engage in fraudulent behavior, and promoting more standardized project management to achieve an enhancement of project management level.

#### **4. Measures to Strengthen Whole-Process Audit in Construction Projects**

##### **4.1 Establishment of Whole-Process Management Awareness and Strengthening the Importance of Whole-Process Audit**

Currently, many construction enterprises and construction units emphasize construction progress too much and hope to build more projects to increase economic benefits. However, such thinking or concepts may allow construction companies to achieve short-term gains. In the long run, neglecting whole-process audit work can easily lead to quality problems with construction projects, causing losses to the property and reputation of construction enterprises. Therefore, construction companies and units should change their conventional ideas, place whole-process management in an important position, and increase the importance of whole-process audit work. For managers, they should learn relevant knowledge of whole-process management and audit, continuously improve their scientific and cultural level and management capabilities, put construction quality and people's life and property safety first, so as to develop more perfect construction project management systems and form an atmosphere of valuing audit work in the industry[4]. For construction workers, they should also enhance their awareness of auditing. Construction units should regularly carry out professional training for migrant workers, explain audit knowledge and cases, deepen construction workers' awareness of audit work, and carry out work according to the standards of the design scheme during the specific construction process. They should also improve their moral qualities, not destroy building materials for personal gain and affect the development of audit work. Construction company managers and technical personnel should strengthen supervision of the construction process, severely crack down on behaviors that do not follow the standards of construction, and improve the recognition of construction workers towards whole-process audit, promoting the smooth operation of whole-process audit work. Only in this way can the enhancement of construction project quality and industry development be promoted.

##### **4.2 Strengthening of Audit Process Supervision and Improvement of Audit Execution**

Currently, some construction enterprise managers still lack attention to audit supervision, which not only increases the probability of construction quality problems but also is not conducive to the overall quality and safety of construction projects. Therefore, to further improve the quality of construction projects, whole-process management must be carried out and audit work must be implemented in various aspects of construction projects. Specifically, the following measures can be taken: Firstly, a group of responsible and service-oriented personnel is assigned to be responsible for audit process supervision, clearly divide the responsibilities and tasks of these personnel, and promote efficient completion of the audit supervision work of each project. Secondly, construction project audits require close cooperation between audit departments and other departments to ensure the

smooth progress of audit work. Enterprises should establish communication platforms for various departments, such as company websites, WeChat groups, email, etc., to promote communication and timely solve problems, thus improving audit efficiency. Thirdly, pay attention to checking the key link of audit work. Specific inspection content includes the implementation of audit systems, the work progress of audit personnel, the accuracy of audit weekly reports, the completion status of some hidden engineering projects, the standardization of on-site signatures, and interim summary reports. Finally, cross-audit review by entrusted auditors can be implemented, and specialized personnel can be arranged to conduct layer-by-layer audits on construction cost projects, so as to ensure accurate construction cost at the completion of the project and safeguard enterprise interests.

### **4.3 Building the evaluation system of whole-process audit quality**

When conducting the audit process for a construction project, it is important to have sound evaluation standards in order to provide more accurate supervision and assessment. Construction companies should determine the scope of audit work based on quality standards for each phase of the construction project, dividing these phases into indicators and establishing a comprehensive whole process audit quality evaluation system correlating overall audit work with these indicators. For example, construction companies could establish a three-level evaluation indicator system based on the stage characteristics of the engineering project. First-level indicators are divided according to project stages, with clear evaluation standards set out for the audit preparation, implementation, and conclusion stages. By further subdividing these first-level indicators into second-level indicators, audits can be conducted on construction project approval, feasibility studies, building contracts, bidding, engineering costs, and financial accounting, with clear standards established for each phase of the audit process to promote scientific and comprehensive audit work. Finally, specific audit content can be divided into third-level indicators, which are then correlated with each of the indicators. A scientific and reasonable evaluation system can enhance the quality of construction project auditing, reduce and prevent instances of auditors engaging in misconduct and promote objectivity, impartiality, and timely identification of issues with construction projects to help construction companies avoid risk.

### **4.4 Improvement of the professional quality of auditors to ensure the quality of whole-process audit tracking**

The whole process project management audit requires a high level of professionalism. Auditors need to possess not only rich professional knowledge and skills to carry out the audit work, but also good professional ethics to promote objectivity and impartiality in the auditing process. Currently, many small and micro construction companies lack high-quality auditing talent, resulting in low-quality and inefficient auditing work[5]. Measures are urgently needed to enhance the professional ability and ethical standards of auditors. Firstly, auditors should have deep professional knowledge and necessary auditing skills. In the recruitment of auditors, written tests and practical tests can be conducted to test the applicants' mastery of professional skills. Applicants are required to have the corresponding certificates for auditors, thus controlling the professional quality of auditors from the source. Secondly, for auditors who have already joined the company, training should be strengthened. Experts and outstanding auditors can be regularly invited to give lectures on specialized knowledge and case studies can be disseminated through the company's website, so as to encourage auditors to learn voluntarily and improve their professional skills. Thirdly, the professional ethics education of auditors should not be ignored. Auditors should not only have the knowledge and ability, but also have the correct values. They should treat their jobs objectively and impartially, and not compromise the legitimacy of the entire auditing work due to personal gain. Finally, an awards and punishments

system should be established to regulate the behavior of auditors. Economic and spiritual rewards should be given for positive behavior that enhances their own abilities and objectively safeguards the interests of the company. Punishments should be given for behavior that is unprofessional, corrupt, and damages the interests of the company. A clean and honest auditing work environment should be established to ensure the quality of comprehensive tracking auditing.

## 5. Conclusion

Whole-process management has an important effect on the overall quality and efficiency of construction projects. It not only enhances auditing and supervisory levels, but also improves the quality of construction projects and promotes the healthy development of the entire construction industry. Conducting a whole-process tracking audit for construction projects requires relevant personnel to strengthen their attention and understanding of the whole-process auditing, comprehensively supervise the auditing process, establish a sound auditing quality evaluation system, and take measures to enhance the professional quality of auditors. Only in this way can the whole-process auditing play a better role in promoting the development of China's construction industry.

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