

The concept of building a resource-integrated internal audit continuing education platform

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Abstract: Through the research on the method of improving the ability of internal audit professionals, this paper creatively puts forward the concept of the construction of a resource-integrated internal audit continuing education platform. It is used to end the career growth of internal audit that is excessively dependent on the organization of short-term training by social third-party institutions. Besides, the platform solves the professional education problem of the internal audit team by creatively proposing a continuing education model, which combines theoretical learning and participation in the practice of government audit projects, breaks the mechanism obstacles and practical contradictions in the form of "Audit instead of training". Allocating internal audit resources to participate in government audit projects has promoted the deep integration of government audit and internal audit, accelerated the national audit integration, and enhanced the audit supervision synergy process.

1. Introduction

Through the investigation of the internal audit of public hospitals in Jiangxi Province, the author found that among the 172 valid questionnaires, which were 151 second-level and third-level public hospitals, with an average of 1.06 full-time internal auditors in each hospital. The proportion of accounting majors was as high as 65.19%, other majors including auditing, architectural engineering, information, law and other majors were less than 10%, only 5 majors in construction engineering, and only 34.72% auditors engaged in internal audit work for more than 5 years, which less than half. Full-time internal auditors mainly conduct business training and continuing education in the form of short-term training courses of third-party institutions, but nearly half of the hospital internal auditors have an average of less than one opportunity to go out per year (46.84%). It shows that public hospitals in the province objectively have problems such as insufficient internal audit strength, single knowledge structure, insufficient audit experience, limited channels for improving technical capabilities, and inadequate implementation of vocational continuing education, and the internal audit capabilities of public hospitals need to be improved. In the context of the high-quality development of public hospitals, the hospital business has broken the original boundaries of the medical industry, and the interpenetration and interweaving of various industries,

has exceeded the scope of the medical field, showing a trend of diversity and complexity, so only relying on public hospitals or the health industry to strengthen internal audit education, cannot have the comprehensiveness of audit supervision, but also lacks the sensitivity of key risks, must rely on external policy stimulation and audit authority and professional normative guidance, conducive to promoting the capacity building of internal audit talent team.

In the context of strengthening the guidance and supervision of internal audit and forming a joint force of audit supervision, in accordance with the relevant systems and the actual work needs of auditing, internal audit institutions are required to carry out continuing education through various channels to improve the professional competence of internal audit personnel. Drawing on the continuing education methods of accounting personnel and continuing education of occupational physicians, the national government audit department takes the lead in organizing and innovating the continuing education methods of internal audit professionals. Through the concept of resource integration internal audit continuing education platform construction, the way of theoretical learning and audit project practice is proposed to complete the continuing education work, comprehensively improve the internal audit ability, coordinate development with government audit, and promote the deep integration of the two.

2. The needs of the times for the continuing education of internal auditors

2.1 Objective requirements of improving the audit supervision system

In the context of building a centralized, unified, comprehensive, efficient and authoritative audit supervision system, the state and the people have new requirements for auditing work, whether in terms of the breadth or depth of audit supervision, while more than 90,000 government auditors cover more than 3 million financial fund users[1] is difficult to efficiently exert the effectiveness of audit supervision and ensure audit quality, there is still a gap with the expectations and requirements of the state and the people for auditing. Under the background of the deep integration of government audit and internal audit, give full play to the strength of 300,000 internal auditors[2] mobilize internal audit forces scattered in various industries with in-depth business supervision and certain skills, and form a strong audit supervision system with a high degree of overall integration and in-depth collaborative auditing. Since its establishment, the Department of Internal Audit Guidance and Supervision of the National Government Audit Department has strengthened its operational guidance for internal audit, which has strongly promoted the development and status of internal audit. However, at the same time, the lack of professional competence of internal audit personnel, low audit quality, weak independence and other problems have also become important factors restricting the audit supervision system, and the phenomenon of insufficient internal audit capacity is universal and consistent, not only a single region, a single industry, a single unit organization itself, it is urgent to systematically solve the problem of improving the ability of the internal audit team from the national level.

2.2 The inherent need to ensure audit quality

The deep integration of government audit and internal audit is not just a simple personnel linkage, but the integration and allocation of audit resources on the basis of achieving the same level of professional and technical capabilities of auditors, and forming a complementary relationship with government audit [3], in order to ensure that the quality of audit supervision is not affected in the process of integration, otherwise every time internal auditors join the government audit project team, it has become a factor that reduces the quality of auditing, and the working mechanism of "training by audit" cannot be guaranteed. Only by improving the overall professional and technical level of

internal audit and enhancing the overall strength of internal audit personnel can substantially promote the efficiency and effect of audit integration under the premise of ensuring good audit quality. Secondly, internal auditors are familiar with their own business links in their own unit organization, especially in special fields and industries with high threshold technology, and further strengthen the training of auditing, policy and other business and general technical capabilities, the addition of this group of talents will surely promote the further improvement of the audit quality of government audit projects.

2.3 The need to improve unit governance and risk prevention

In the current complex economic environment after the COVID-19, the new situation of each unit is constant, which impels internal audit requirements continues to reach new highs. Internal audit is constrained by many factors such as audit ability, risk sensitivity, and limited professional barriers, and is limited in exerting the effectiveness of "risk prevention" and "promoting development", and improving the modern governance ability of the unit, which cannot meet the demands of the current high-quality development of all units. It is usually takes routine business areas and key links as the audit focus according to inertia thinking. Ignoring the new environment and emerging businesses under the new policies, they are often accompanied by imperfect systems, irregular procedures, lack of internal control, etc., which belong to the high-risk area. Internal audit urgently needs quality change, efficiency change, and power change, to achieve quality review, science and technology compulsory review, talent review, implement the supervision and service functions of internal audit, based on effectively playing the role of supervision, put forward constructive and forward-looking audit opinions, help improve the internal control of the unit and improve the risk early warning ability.

2.4 The need for internal auditors' development

For occupations with strong professional skills, the competent national authorities not only clarify the continuing education requirements of practitioners from the institutional mechanism but also clarify the paths and channels of continuing education, such as the continuing education of accounting practitioners and physician practitioners which have been officially organized and implemented. As a supervision department, the comprehensive ability of auditors must be stronger than that of the supervised business personnel, to avoid the phenomenon of "layman supervising insider". The audit position have been more strict in continuing education, evolved into a short-term training that mainly relies on external third-party companies. It is unable to highlight the focus of audit business because of limited funds, leadership willingness, and work conditions. The low frequency of learning lead to the low efficiency effect of continuing education, especially for units where internal audit is weakened, virtual and marginalized. The professional education process of the internal audit team is hindered, and the development of audit technology, audit vision and audit methods is limited, which is not conducive to the professional development and self-growth of internal audit personnel.

3. Build a resource-integrated internal audit continuing education platform

3.1 General idea

Build a national internal audit continuing education platform to achieve two main functions. First, internal audit personnel scattered in various industries can obtain professional, homogeneous, and fair vocational training and audit project practice opportunities, to solve the problems of unbalanced

allocation of internal audit human resources and weak audit capabilities. The second is to integrate the national internal audit force through the continuing education platform, narrow the gap between internal audit and government audit, allocate the internal audit force to join the government audit project, enrich the organizational structure of "national audit in one game", promote the deep integration of internal audit and government audit (see Figure 1), and improve the audit supervision system.

The platform focuses on creating continuing education modules, divided into theoretical learning and auditing practice two parts, theoretical learning is mainly based on online courses recorded on the platform, enriching theoretical knowledge and professional skills, strengthening audit thinking, audit practice in the form of participating in government audit projects, government audit project teams can select qualified internal auditors to participate in audit projects under preset conditions, enrich the professional structure of audit project teams, supplement professional skills in special fields, and form a long-term mechanism for interaction between internal audit and government audit. It is realized a "one-game" audit landscape. Secondly, we need to build a rich legal database and a perfect communication module to ensure internal auditors have a law to follow when carrying out audit work. It is used to provide channels for exchanging and learning from each other's strengths, and taking multiple measures to promote the overall improvement of internal audit capabilities.

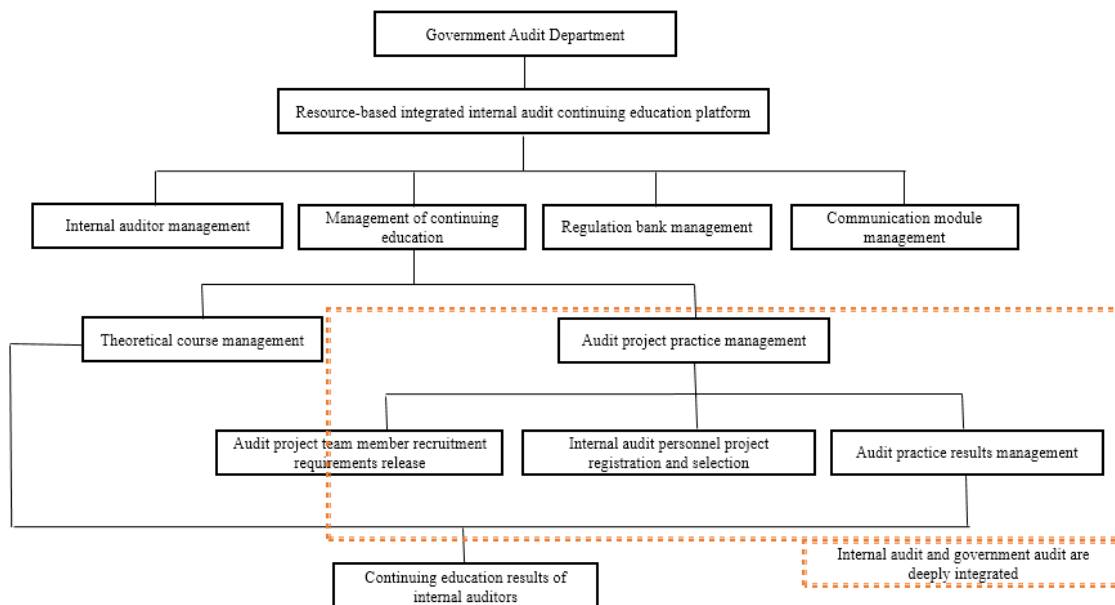


Figure 1: Resource-based integrated internal audit continuing education platform

3.2 Platform construction

The resource-integrated internal audit continuing education platform needs to be led by the government audit department. Firstly, the platform integrates the information of all domestic internal auditors, as an important supervision system personnel database, the relevant information of internal auditors should be kept strictly confidential and cannot be leaked, to ensure that participation in the audit work is not interfered with, and the audit independence is not affected by the outside world. Secondly, the audit projects published on the platform are all projects to be carried out by audit institutions at all levels of the state, and the level of confidentiality is very high. Third, the continuing education of internal audit personnel is an audit professional education, and only the national counterpart department takes the lead in organizing it, when setting up courses, it can master the necessary skills according to the needs of audit work, highlight the key points and

difficulties of audit work, complete the blind spots and omissions in audit work, and ensure the efficiency and effect of continuing education. Therefore, in terms of personnel attributes, project attributes, and curriculum settings, the national government audit department must be responsible for building. The Internal Audit Guidance and Oversight Division has the responsibility to guide and supervise internal audits, which coincides with the main purpose of the construction of the platform.

3.3 Internal auditor management

A special person is responsible for the collection, entry, and management of internal audit personnel's information. Implement card-based rolling management, timely transfer of transferred personnel, and supplementary recording of newly transferred internal audit personnel. In the process of personnel information collection, key fields are entered to achieve the practical functional requirements of the post-audit project (see Table 1). For example, the "State/City/County (District)" field is conducive to limiting the number of field internal auditors when the audit project has cross-audit needs; The field of "What position was engaged in before engaging in internal audit" is conducive to the project team to screen compound talents with specific skills, and if the internal auditor who has been engaged in business positions before, he must have a better understanding of the business laws and regulations than others, be familiar with business processes and risk points, and quickly locate key issues and core risks in audit work.

Table 1: Internal auditor information field setting and audit project implementation requirements matching table

Internal auditor key information fields	Match audit project development needs
Name/gender/age/employer specialized	Basic information Facilitate the quick location of the specialized structure that the audit project team needs to supplement
State/City/County (District)/etc.	Facilitates limited screening of internal auditors
The industry to which the unit belongs	Easy to accurately locate internal audit experts in the audit project industry
Indicative metrics such as unit level/revenue	To a certain extent, the size, business complexity and income of the unit reflect the vision of internal auditors and the degree of understanding of new businesses and new policies
Title/length of service in audit position	The higher the title and the longer the length of service, to a certain extent, it reflects the rich audit experience, risk identification ability and strong audit sensitivity
What other position was engaged in before engaging in internal audit	It's easy to target compound talent with specific skills

3.4 Continuing education theory course management

Theoretical learning is the basis for doing a good job in audit practice, do a good job in the recording, screening, and daily management of video courses, the recorded courses are classified

according to three-level labels, and then combined with the name of the course, reflecting the industry characteristics, regional characteristics, and other multi-dimensional classification, internal auditors can quickly find the video courses they want to learn in the learning (see Table 2). Here, it is necessary to focus on grasping the quality of the course, taking the audit work as the guide, scientifically formulating education and training plans, choosing and teaching according to the needs of teaching according to aptitude, in-depth understanding of the focus, difficulties and pain points of audit work, and committed to better-discovering problems, cutting into risks and finding the core in audit supervision practice. At the same time, it is conducive to thinking about and learning from the advanced practices and institutional characteristics of industry leaders and developed regions in learning, stimulating trainees to break barriers, innovate audit methods, cultivate learning habits of diligent learning, good thinking and sensitive to action, and improve audit capabilities. In addition, managers also need to take a series of measures to encourage experts in various fields to record course videos, such as course evaluations, expert live broadcasts, online and offline industry internal audit meetings, and other forms and channels to maintain the vitality of the platform and ensure that new businesses and policies are updated promptly after they come out.

Table 2: Examples of categorical labels for theoretical video courses

Level 1st labels	Level 2nd labels	Level 3rd Label (with the first example of Level 2nd Label)
General curriculum	Laws and Regulations, Finance and Economics, Professional Ethics, Audit Procedures, Big Data Auditing etc.	Bidding Law, Government Procurement Law, Budget Law and Implementation Regulations, Contract Law etc.
Sector-specific courses	Hospitals, universities, administrative units, high-tech enterprises, traditional production enterprises....	Medical equipment, medical consumables, medical insurance, volume procurement, DRG payment etc.
Regional courses	Local regulations, etc.	Local administrative system, tax exemption policy, high-tech support etc.
Etc.	Etc.	Etc.

3.5 Regulation library management

Legal audit is the basis for the development of audit work, but for most internal auditors, the accumulation of laws and regulations is seriously insufficient, and the audit work is often tired of finding laws and regulations, and the results are often unsatisfactory. For new things, innovative business policies, highly complex businesses, and even cross-domain and cross-industry business procedures, it is easy to involve the blind spots of internal auditors, and the rules and regulations of different regions and governments at all levels are different, making it difficult for internal auditors to make an effective risk assessment and early warning prevention for complex business models. It is objectively difficult to rely on internal auditors to collect and accumulate perfect laws and regulations through their collection, so the length of time triggers audit work barriers, and even leads to biased audit supervision and evaluation and audit recommendations, and lacks basis for identifying problems, resulting in audit risks

Therefore, as an important part of the audit supervision system, internal audit should establish a

systematic, perfect, and internally shared legal database, collect laws, regulations, regulations, local policies and rules and regulations of various departments at the national, provincial, municipal, county (district) levels, and classify them according to labels such as region, issuing department, industry, and legal level, and open inquiry authority for internal audit, which is the need for deep integration of internal audit and government audit. There is also the need for an internal audit to carry out internal governance and risk prevention work in the unit.

3.6 Communication module management

The function of the communication module is positioned for internal audit personnel communication, consultation, and case sharing, focusing on solving the problems encountered in internal audit work in internal governance audit supervision, providing a platform and channel for students to learn from excellent audit experts in the industry, and is committed to expanding the audit vision of internal auditors, opening up the audit pattern, innovating audit projects, and extending audit coverage. First of all, the internal audit supervision portal is moved forward, often encountering various difficult-to-grasp but objectively existing problems, and business departments often prefer internal audit to provide audit consulting suggestions, in this platform, the industry gathers, through exchange and learning, convenient to solve problems quickly, effectively eliminate audit risks. Secondly, for the internal audit staff of units with small units and simple operations, there are general phenomena of little audit work, single audit methods, low audit quality, and weak technical strength. The exchange module brings together internal auditors from various industries, levels, and sizes, which is conducive to communicating with industry leaders and other major units for internal auditing, helping to develop the audit ideas of internal auditors of small units, finding out the risks of emerging industries and business modules, innovate audit methods, expand audit coverage, and spark smart audit and research-based auditing.

3.7 Audit project practice management

Audit Project Practice (see Figure 2) is a highlight of the Internal Audit Continuing Education Platform. Audit institutions at all levels "recruit" on the platform for the proposed audit projects, publish the project overview (brief introduction, concealment of confidential information), required majors, number of people and other information on the platform according to the characteristics of the project, and interested internal auditors sign up for competition, join the project team to carry out audit practice after screening, mobilize the initiative, enthusiasm and creativity of internal audit personnel, and give full play to the advantages of internal auditors such as familiarity with the situation, rapid response and easy coordination[4]. On the one hand, it will supplement the audit project team with industry expert talents, enrich the strength of the project team, alleviate the contradiction of insufficient government audit personnel, promote the depth and breadth of auditing, and improve the quality of audit projects; On the other hand, through participating in the practice of government audit projects, the combination of theoretical education and practice is realized, and the clues of problems are fully explored in audit projects, risk sensitivity is enhanced, and the institutional crux and mechanism obstacles in business processes are deeply understood, to effectively improve the ability of internal auditors.

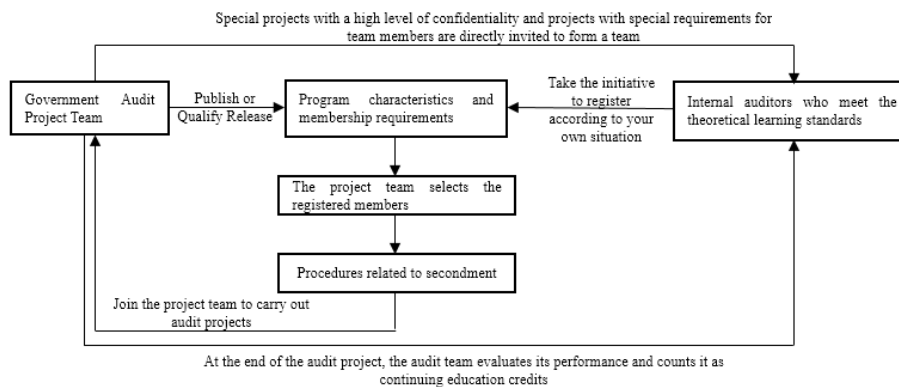


Figure 2: Audit Project Practice Management Diagram

According to the conditions for the government audit project to be released, the national audit institutions at all levels choose a variety of ways to recruit internal auditors into the project team, such as for special industries with fewer internal audit experts, adopt the form of directly sending invitation letters to insiders; For regular projects, the internal auditor can register according to their own wishes, and finally the project team will select/compete/examine and other methods of screening, and for special audit projects, the internal auditor information field can be restricted to region/title/industry. After the project team selects the selected personnel, issues a written "invitation letter for audit experts" or "borrowing letter for audit training" to the internal auditor unit, and goes through relevant procedures such as signing a confidentiality agreement to formally participate in the government audit project. After the end of the project, the project team will feedback the performance evaluation of the internal auditors in the system, and issue a "XX work appraisal during the audit" to facilitate the internal auditors to report back to the unit. The annual continuing education results are evaluated through theoretical learning and practical feedback of audit projects.

4. Advantages of resource-integrated continuing education platform

4.1 The ability improvement of internal auditors is guaranteed

Audit work has high requirements for the ability of auditors, and the internal auditors of each unit specialize in finance and economic management, and the professional structure is too single, and under the current economic situation, the business of each unit presents the characteristics of complexity and diversification, and the risks in the management are becoming more and more hidden under the cover of big data background. The establishment of the continuing education platform for internal auditors provides channels and guarantees for the improvement of the ability of internal auditors scattered in various units in various places and is implemented from the national level, forcing internal auditors to carry out continuing education, and incorporating continuing education points into the annual assessment and title evaluation requirements of internal auditors, to improve the popularization rate of continuing education. According to the basic requirements for improving internal audit capabilities and the characteristics of internal audit work in various industries, the diversified course selection to strengthen political ability, standardize audit work procedures, learn professional technical in audit informatization, otherwise, improve risk sensitivity and early warning ability, dig deep into the potential institutional obstacles and process system crux from the perspective of auditing. The characteristics of the industry and accurately cultivating a group of audit reserve troops with superb business, good judgment and good coordination in various industries[5].

4.2 Coordinate national internal audit resources to be guaranteed

It is huge basement in Chinese internal audit personnel, scattered throughout the country, in all fields, and all industries in 2020 the National Audit Office issued the "Internal Audit Statistics Investigation System". It is gradually carry out and sort out the internal audit situation. The construction of continuing education platform, find out the bottom of internal audit, grasp the real development, and make up for the shortcomings of internal audit, which is to increase knowledge, improve quality, narrow the gap between different industries and industry internal audit strength. To allocate internal audit experts in various fields and levels, and fix points on organize technical assistance, knowledge output and talent training in regions, industries and fields with weak internal audit strength. The platform coordinates and improves the overall quality of internal audit, and eliminate the shortcomings of the audit supervision system.

4.3 Improve the resource guarantee of the "training by review" mechanism

The promotion of "training by auditing" is of far-reaching significance for supplementing government audit strength and improving internal audit technical capabilities, and has obvious advantages in continuing education in various technical occupations. However, in the actual implementation of the "training by audit" project, the shortcomings of the continuing education form of "training by audit" have also been exposed, such as a certain gap between the professional and technical capabilities of internal auditors participating in the "training by audit" and the requirements of the audit team; The auditors involved in each department have a heavy workload in their unit and cannot fully devote themselves to the audit project; A small number of excellent internal auditors participate more frequently, while the vast majority of internal auditors lack the opportunity to participate; Internal audit personnel is in short supply in all units, and the willingness to agree that internal auditors will go out for several months to participate in projects is not strong, and there will be resistance during special periods. The continuing education platform cleverly solves these problems. Through the completion of the theoretical training video courses, It is to improve the theoretical and technical level of internal auditors, and lay a good foundation for subsequent participation in "audit training". However, government audit projects openly recruit team members on the platform in various forms, internal audit personnel who intend to participate can sign up for interesting audit projects according to their wishes and the work situation resources of their units. The platform improves enthusiasm, completely solves various constraints in "audit training", and at the same time we help guide internal audit experts in various industries to actively participate in project audits in the industry [6]. The government audit project will go deeper and deeper with the participation of industry experts, which is conducive to stimulating the enthusiasm of internal audit and the enthusiasm of government auditors and promoting the deep integration and full exchange between internal audit and government audit.

4.4 Reserve high-quality audit personnel for government audit projects

In the face of a complex and changeable economic environment, the state has put forward new requirements for auditing. The shortage of professional auditors has become an important factor restricting audit work, in the new period of the establishment of the Central Audit Commission, which gives full play to the advantages of internal audit resources. The huge internal audit force through a variety of professional training and practical education, become an effective way to alleviate the shortage of auditors and the contradiction between the needs of audit projects. The construction of the continuing education platform can effectively achieve this goal, expand the professional audit talent team, train a batch of high-quality internal audit talents, timely replenish

fresh blood for government auditing, and provide a steady stream of audit talent guarantee for government audit projects[7]. Especially for business-oriented and practical audit talents with different expertise in various fields, this group of talents will have no less understanding of the industry, the shackles of the system, and the risks of government auditors, and constantly expand the breadth of audit project coverage and the depth of tracking, promote the deep, practical and detailed audit work, eliminate the blind areas of supervision, and will give full play to the huge audit supervision efficiency.

4.5 High-quality audit guarantee for improving the internal governance of each unit

Improving the internal governance of the unit and preventing risks are the basic functions of internal audit, and the ability of internal auditors is the foundation of internal audit work. Continuing education and learning is conducive to cultivating audit thinking, improving professional and technical capabilities, promoting the learning of various business skills in the industry, and clarifying the risk points of process procedures. Professional and in-depth audit practice stimulates innovative audit thinking, develops audit business, and improves audit position, which is conducive to focusing on overall, long-term, and strategic issues, improving the strategic planning pattern of internal audit, empowering the development of the unit with high-quality internal audit, and improving quality and efficiency.

5. Conclusion

The concept makes full use of the advantages of internal audit resources, stimulates the potential of internal audit, establishes a resource-integrated internal audit continuing education platform,It is bring a large internal audit team, completely continuing education and training, and improve the quality of internal audit. It is also a major measure to optimize audit resources, rationally allocate audit forces, promote the deep integration of internal audit and government audit, and accelerate the process of forming a national audit game and enhancing the joint force of audit supervision.

Statement of ethics

After consideration of the University's code of practice and principles for good ethical governance no ethical issues were identified in this project.

The Author(s) declare(s) that there is no conflict of interest'.

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