

Precision Poverty Alleviation Policy under Big Data Tracks Audit Risk and Prevention

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Abstract: As the main functional department of the government, the audit department plays a very important role in the work of precision poverty alleviation. At present, the country is paying more and more attention to precision poverty alleviation work, and the importance of audit work is becoming more and more prominent. Reducing losses by tracking audit risks has become a top priority in audit work. This paper focuses on the analysis of audit risk and prevention and control of accurate poverty alleviation policies under big data.

Accurate poverty alleviation policy tracking audit work is of great significance in investigating corruption issues and promoting social equity and justice. It is an important guarantee for speeding up the masses to get rid of poverty and gaining wealth. Scientific prevention and control of risks can promote the improvement of audit quality.[1]At present, in the era of big data, the tracking and auditing work of the precise poverty alleviation policy is faced with the problems of low value density and large amount of data, and it faces large inspection risks, error risks, and system risks, which increases the difficulty of risk prevention and control. Therefore, it is particularly urgent to strengthen the prevention and control of audit risks.

1. The importance of accurate poverty alleviation policy tracking audit

First, accelerate the pace of precision poverty alleviation. For the precision poverty alleviation work, the theoretical top-level design is relatively comprehensive, involving “five adherences”, “five batches” and “six precisions”. The ultimate goal is to get rid of poverty. The audit work plays an important role in the implementation of relevant policies in the process of poverty alleviation, such as building village party organizations, supervising poverty alleviation funds, implementing industrial poverty alleviation programs, and helping follow-up mechanisms. Only by strengthening supervision and supervision, improving pertinence and timeliness, and highlighting collaboration, can we achieve poverty alleviation in the true sense.

Second, fulfill the requirements of the five development concepts. Chinese five major development concepts mainly refer to green, innovation, openness, coordination and sharing. This concept is also a practice innovation and a major theory that adapts to economic development, emphasizing the need for coordinated development, continuous innovation, and shared development in specific work. The essential requirement of socialism is to focus on solving the problem of fairness in social justice. This is also the embodiment of implementing the people-oriented concept

and realizing common prosperity. At this stage, China is in the period of comprehensive construction of a well-off society. Only by doing a good job of tracking and auditing the precise poverty alleviation policy can we ensure that poverty alleviation and good results are achieved, and we can better adhere to the overall distribution system and social fairness and justice, and practice the five development concepts.

Finally, adapt to the development of the new normal. The great logic of China's economy in the future development process is to adapt to the new normal, that is, to implement the major decision-making arrangements promulgated by the state. To this end, the government audit department must adapt and lead the new normal, conduct in-depth study of the new normal, highlight the audit focus, continuously implement the follow-up audit of the precise poverty alleviation policy, focus on the improvement of people's livelihood and the precise assistance to special hardship groups.[2]At the same time, the audit work must strictly follow the logic, and must have new actions for the new requirements of the new era. We must do what we want, be willing, dare, and be good, actively change concepts and thinking, and innovate work methods and forms of work.

2. Risk Analysis of Tracking Auditing of Precision Poverty Alleviation Policy under Big Data

2.1 Meaning and characteristics

In the big data environment, the government audit department or auditors conduct continuous monitoring and auditing on the implementation process of the accurate poverty alleviation policy tracking audit and the management, use, financing and performance of the required funds, especially the audit business activities. Audit supervision of the process. In the processing, analysis, and collection of data, Due to factors such as wide source, complex structure and large amount of data, we must carefully audit whether the operation of the financial information system is effective, whether the final report is fair and true, whether the electronic data processing analysis is correct, etc., and scientifically analyze the risks caused by problems such as financial statements that are underreported or materially misreported, such as Data security is at risk, data analysis or organization is difficult, and data collection quality is low. This will reduce the losses caused to the audit department or auditors.[3]Among them, the risk of material misstatement mainly refers to the risk of the internal control system and financial information system caused by the impact of the big data characteristics of the audit object. For example, big data has high difficulty in obtaining audit evidence and data management in cloud computing and security protection, which leads to an increase in the risk of material misstatement. Checking risk refers to the possibility of error caused by the auditor's scientific use of audit analysis methods and techniques when collecting, identifying, cleaning, and converting electronic data. In general, the 4V feature of big data greatly increases the difficulty of data processing, acquisition, storage, analysis and other aspects. For example:①Due to various forms of expression, complex data structure, the acquisition of audit evidence is not comprehensive enough, resulting in increased risk of inspection;②Due to the large amount of data, the audit department or auditors cannot judge professionally and correctly, and increase the risk of inspection. It can be said that the accurate poverty alleviation policy under big data tracking audit risk not only has the characteristics of general audit risk, such as controllability, potential, objectivity, contingency, universality, etc., but also has other characteristics, such as process continuity and loss. The severity, the complexity of the cause, the long-term effects of the influence, the difficulty of control, the diversity of expressions, etc.

2.2 Identification and evaluation

2.2.1 Risk Identification

The risk identification of the accurate poverty alleviation policy tracking audit under big data is basically carried out before the risk is generated. The audit department or auditor uses the data programming mode and computer technology to discover the potential risks in the audit work. Generally, the audit risk identification link under big data includes the perceptual data type and the analytical data type. The main task is to identify the risk of material misstatement of the data model, check the risk, etc. [4]Careful identification of accurate poverty alleviation policies to track audit risks is conducive to optimizing the quality management mechanism of audit projects. It also helps to focus on the impact of audit risk on the quantity and quality of data. For example, the use of external experts and audit team prevention methods, through the use of big data mining analysis technology, detailed audit of the realism of poverty alleviation information, the effectiveness of poverty alleviation funds, etc., in order to improve the efficiency of capital utilization, to achieve the goal of precision poverty alleviation.

2.2.2 Risk assessment

For the tracking and auditing of accurate poverty alleviation policies under big data, information technology should be used in the risk assessment process to quantitatively assess the degree of impact and the degree of loss caused by audit risks. The specific contents of the risk assessment include: consideration of various data-based audit risks such as sensory data type and analytical data type; assessment of the possible negative impact of audit risk and the probability of audit risk events; and various ways to clarify audit risk Tolerance and management priorities, such as the evaluation team's construction, brainstorming, etc. In addition, the audit department or auditors can conduct data excavation through the construction of the Internet audit platform and the construction of the on-site audit management mechanism to develop a scientific risk prevention and control plan to promote the quality of risk assessment.

3. Prevention and Control Measures for Tracking Audit Risks with Accurate Poverty Alleviation Policy under Big Data

First, do a good job in the supervision of audit data. The government audit department should establish an audit management system according to the development requirements of the era of big data, do a good job in data management, and limit the user's data access rights by means of data access control procedures; Or through the establishment of a data security monitoring system, effectively prevent malware, and promote data reliability and security^[5]. At the same time, the audit department should scientifically construct a networked auditing system, organically combine audit data management and cloud computing, isolate the Internet from the data storage server, and reasonably set up the data monitoring center. In addition, the audit department can use data mining and calculation models, big data analysis software, etc. to improve the data analysis and collection review mechanism, optimize and integrate various audit supervision mechanisms, such as media supervision, CPPCC supervision, audit supervision, poverty alleviation supervision, and people's congresses supervision, to create a big data management platform for information sharing and business collaboration, and promote the improvement of data quality.

Second, improve the data audit system. When the audit department conducts accurate auditing of poverty alleviation policies in the era of big data, it should comprehensively analyze the actual requirements of data collection, analysis, processing and storage, properly regulate audit business

behavior, and establish sound information auditing standards and auditing standards. This will not only provide a reference for auditors to implement audit mode, audit thinking, audit technology, improve personnel's professional skills, standardize personnel audit behavior, but also ensure the legalization, rationalization and standardization of audit work, and reduce the possibility of auditing risks caused by system factors, better adapt to the big data environment. In addition, in order to ensure the timeliness of the risk-tracking audit work of the accurate poverty alleviation policy, it is necessary to improve the audit mechanism, systematically plan the audit project, appropriately refine the thinking, focus and methods of the audit, and actively strengthen the pertinence and feasibility of the audit plan so that Implement the precise poverty alleviation policy^[6]. Of course, the audit department should also proceed from its own work characteristics, accurately grasp the disadvantages and advantages of poverty alleviation areas, conduct audit work at multiple angles and multiple levels, properly handle problems encountered in audit work, and coordinate audit integration work. It is worth noting that in the specific work process, the auditors must base themselves on the new situation and new tasks, report the progress of the work in strict accordance with the rules and regulations, do a good job in the summary of the audit work status and work experience, and appropriately change the audit concept and audit method, to enhance the effectiveness of the audit work.

Third, strengthen the professional quality of personnel. When the government audit department conducts accurate auditing of poverty alleviation policies, it should conduct training and education for in-service personnel to acquire relevant knowledge and skills, improve big data analysis capabilities, and ensure the orderly development of audit work. Of course, the audit department should establish a sound leadership selection and appointment mechanism, and adapt the work ability and learning ability in the era of big data as the standard for selecting and appointing leaders, and construct a mechanism for hiring and dismissal. In the specific audit process, the audit department should actively construct an audit data processing expert database, follow the evidence-based, data-driven principle, deeply mine and comprehensively apply data, scientifically configure existing audit data, and efficiently share data, encourage incumbents to use audit data flexibly to further improve their data processing capabilities. At the same time, the audit department should apply new types of auditing methods on a large scale to reduce audit risks; or organize regular analysis seminars on audit data resources to change the auditors' work concepts and working methods^[7]. In addition, the audit department should speed up its own professional construction, appropriately optimize and improve the audit training mechanism, establish a grassroots audit department or professional qualification system, in order to achieve the goal of professional construction; Or to improve the awareness of audit discipline, maintain a serious and responsible, objective and prudent work attitude, strictly follow the party organization's integrity discipline, life discipline, mass discipline, political discipline, work discipline, etc., to win the trust of the masses.

4. Conclusion

In summary, the accurate poverty alleviation policy tracking audit work has undergone significant changes in the big data environment, such as the auditing environment tends to be informative, the audit content is more extensive, and the audit objects are more complex, which increases the difficulties of audit risk in prevention, evaluation and identification. In order to effectively deal with the risks faced by the accurate poverty alleviation policy tracking audit under big data, we must base ourselves on the actual analysis, carefully analyze and identify the audit risk, strengthen the assessment of risk, do a good job in audit data supervision, improve the data audit system, and strengthen the professional quality of personnel. In this way, the role of big data can be fully utilized to minimize the possibility of risk generation, improve data quality and audit

efficiency, and further promote the implementation of precision poverty alleviation.

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