

On the Strategy of Performance Evaluation and Fund Performance Audit of Finance Bureau

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Abstract: *The most important content in financial work is performance evaluation fund performance audit, whose purpose is to improve the efficiency of fund operation, innovate work management means, find out the problems in ft work, and optimize the work process and links. To provide a certain basis for government decision-making. This paper briefly expounds the problems and suggestions in the performance audit of financial funds. In addition, based on the analysis results of performance evaluation errors, ft rectification suggestions are proposed to clarify the ideas of performance evaluation, so as to continuously strengthen the efficiency of performance evaluation of the Finance Bureau and lay a solid foundation for the smooth development of related work.*

Keywords: financial funds; Performance audit; Questions and Suggestions.

1. INTRODUCTION

There is no exact definition of fund performance audit. Generally speaking, it is a process of evaluating projects and drawing conclusions on the basis of collecting evidence. The purpose of fund performance audit is to provide relevant information on the efficiency of fund utilization and make suggestions on the existing problems, so as to effectively improve the efficiency of fund utilization.

2. THE MAIN ROLE OF PERFORMANCE EVALUATION OF FINANCE BUREAU

Correctly exerting the efficiency of financial allocation and strictly carrying out the relevant supervision function can make the financial work meet the objective law, and on this basis carry out reasonable optimization of resource allocation, which can promote the healthy development of economy and realize the integration between social and economic benefits. The development time of performance evaluation of local finance bureaus is short, and there are some deficiencies in professional studies, which have a certain influence on the overall performance evaluation. Financial performance evaluation can not only guide daily work, but also play the following roles:

According to practical experience, it is believed that exploring the performance evaluation of local finance bureaus can transform backward thinking and promote the construction of new financial management models.

To carry out relatively perfect performance evaluation can improve the financial management system and improve the efficiency of relevant working departments and staff.

For the District Finance Bureau, its position authority and responsibility are clear. For example, general ledger inspection, cost management, financial budget and other positions are highly professional. Only with a full understanding of the work content of the Finance bureau can we do a good job in performance evaluation, give consideration to the comprehensiveness and highlight the key points of evaluation.

3. DETERMINING THE BASIC PRINCIPLES OF PERFORMANCE EVALUATION IS THE CORNERSTONE TO ENSURE THE NORMAL OPERATION OF PERFORMANCE EVALUATION.

The principle of objectivity and justice, performance evaluation must be carried out in an orderly manner in accordance with the procedures stipulated by laws and regulations, strictly abide by the relevant laws, strictly examine and approve the expenditure of project budget funds, and implement a strict supervision system for the late management of funds to ensure the accuracy, reliability and scientific nature of performance evaluation.

3.1 Principle of classification

Managers of performance evaluation should classify and sort out the items for performance evaluation. Different types of projects should adopt different performance evaluation methods, such as the combination of qualitative and quantitative methods.

3.2 Principle of principal responsibility

The budget department of the Finance Bureau is responsible for the allocation of financial funds, while the financial department is responsible for the formulation of rules and regulations for performance evaluation

4. COUNTERMEASURES AND SUGGESTIONS TO STRENGTHEN THE PERFORMANCE EVALUATION OF FINANCE BUREAU

4.1 Increase publicity and improve the evaluation of core leadership positions

The performance evaluation of the Bureau of Finance started late and the relevant rules and regulations are not perfect, which seriously hinders the stable development of performance evaluation. In particular, the performance evaluation facilities of the bureau of finance at the grass-roots level cannot keep up, such as staffing, infrastructure, etc. The performance evaluation is fraught with difficulties and it is difficult to achieve satisfactory results. Therefore, the finance bureau should have a thorough understanding of its own situation, speed up the pace of rectification, improve the efficiency of the use of financial funds, and recruit versatile modern talents to meet the needs of performance evaluation. Moreover, the finance bureau needs to take various measures to reform its institutions. First of all, the Finance Bureau should increase the publicity of the importance and positive significance of performance evaluation, improve the awareness of managers, change their traditional way of thinking, arrange regular expert lectures for managers, and enhance their professional knowledge. In addition, we should pay attention to the performance evaluation of core leadership positions, analyze its performance measurement indicators, avoid the micro phenomenon of evaluation, and correctly understand its performance evaluation from a macro perspective, including grassroots financial experience and internal affairs, distribution principles, allocation methods, control policies and supervision and management, and regard the above performance indicators as the focus, so as to make it more innovative and developed Sex, play a comprehensive management effect.

4.2 Strengthen system construction and ensure performance indicators

The system of performance management and evaluation is the institutional guarantee for the performance evaluation of the Bureau of Finance. It ensures that the passive managers have laws to follow in their work, have evidence to check, and carry out performance evaluation in accordance with the legal degree, so as to reduce the occurrence of errors and promote the sustainable development of performance work. It is found through investigation that the performance management system is lacking in most of our grassroots finance bureaus, especially in the provision of advisory services. For example, in the process of seeking help from enterprises, managers do not pay attention to the problems existing in enterprises, and the solutions proposed are too broad to provide substantive help, which leads to the decline of public credibility. Therefore, in order to completely eliminate this phenomenon, the finance bureau should establish a timely information exchange and feedback mechanism, so as to make the construction of grassroots finance bureaus more professional and standardized. At the same time, performance evaluation is also the internal reform of the Finance Bureau. We should learn from the successful experience of foreign countries, greatly promote the construction of performance management system, find out the key problems and solve them. In addition, the performance evaluation indicators should be constantly changed and changed, so as to clarify the responsibilities of managers and make clear the responsibilities and rights, so as to avoid the confusion of rights and responsibilities and unclear responsibilities, which will hinder performance. The process of effectiveness evaluation. Different posts correspond to different indicators of evaluation, avoid all evaluation work to a certain group or department. We should always pay attention to the changes in the macro environment, constantly improve and perfect the performance indicators, and ensure that the indicators selected are more scientific and reasonable.

5. SUGGESTIONS FOR EXISTING PROBLEMS IN AUDIT WORK

5.1 Strengthen the independence of audit work

One of the most important characteristics of audit work is its independence, which can ensure that the audit work is not affected by other factors. Our existing audit system is formed under certain historical conditions, which satisfies the demand of social economic development in a certain period. However, in the process of social development, with the change of external and internal environment, audit work should also change accordingly. In the process of developing the socialist market economy. The administrative audit system should also undergo corresponding changes in order to adapt to the changes of the market environment.

5.2 Audit results and rectification effect tracking

Audit work is not only to find the problems existing in the work, but more importantly to find out the solution to the problem, and after the application of the method to track the results, once again to put forward suggestions on the existing problems, so as to ensure the effective play of the fund benefit and prevent risks. For the audit staff, it is necessary to strengthen communication and exchange with the audited staff, and formulate scientific and feasible plans on the basis of understanding the nature of funds, management process and objectives. In the process of audit work, put forward scientific suggestions. After the completion of the audit work, the results should be timely fed back to the audited unit, so as to facilitate the unit to timely improve the problems

existing in the work, so as to achieve the purpose of improving organizational performance.

5.3 Increase the standardization and legality of audit work

The audit work must have the corresponding laws and regulations for its clear provisions, rise to the legal level for its new positioning. The obligations, powers, connotations and responsibilities of audit work should be clearly defined in relevant legal provisions. And to carry out the scope of the work, behavior and so on to make corresponding provisions. Certain major projects shall be designated as statutory audit items. To explain the powers of the auditing departments and grant them the necessary powers. Improve relevant laws and regulations, and enhance their operability. Clarify the responsibility, the content of the law is detailed, the responsibility is specific to the individual. For the use of funds in the process of not reaching the goal of the unit, should investigate the corresponding responsibilities, including economic, administrative, legal responsibilities.

5.4 Coordination between performance audit and budget reform

The essence of performance budget is resource allocation system, budget preparation is carried out around the application and project. Performance budgeting provides standards for performance auditing. Performance. Effectiveness audit and budget work belong to different economic categories and have something in common. The pursuit of economy and efficiency in the use of funds is their common goal. The improvement of the performance budget system can enhance people's understanding of the importance of audit work, but also conducive to the development of performance audit work, audit work to provide support for budget implementation.

5.5 Improve audit standards and index system

Audit evaluation standards should have the characteristics of comparability, integrity, practicability, reliability and objectivity. The establishment of audit evaluation index should take into account the nature of funds. Under the general framework, the index system of each level should be established. Indicators include common and individual, quantitative and qualitative, thus forming a complete set of systems. The construction of index system should take into account the actual condition of our country. The establishment of the index system is only a work on one hand, on the other hand, it should be strictly controlled in the implementation process. In the absence of norms, there will be different standards and different results, so in the case of unified standards, it is necessary to operate according to the standards and norms. On the basis of ensuring the standardization and institutionalization of the work, it is necessary to ensure the objectivity and scientific nature of the evaluation results Avoid risks in audit work.

6. CONCLUSION

To sum up, although the performance evaluation of the finance bureau is still in its initial stage, the future development ideas are determined through the study of the performance evaluation of the finance bureau. In view of the different financial bureaus, the situation is also different. Different financial bureaus should adopt different evaluation contents and modes to make scientific and reasonable evaluation of performance based on their own actual conditions, so as to improve the efficiency and level of performance evaluation. Strengthening and improving the performance audit of financial funds and ensuring the realization of the 5E goal in the use of public funds will not only promote the development of auditing itself, but also contribute to social stability, economic development and long-term stability of the country. Audit work should actively learn from the excellent experience of others, and further improve the shortcomings of their own work.

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