Research on Auditing of Targeted Poverty Alleviation Based on Literature Review and Enlightenment

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Abstract. Started by reviewing the related theory of targeted poverty alleviation, and propelled by combing the literature related to the performance Evaluation and auditing methods on poverty alleviation, especially the related literature of big data auditing application. Finally, combined with the improvement of auditing supervision system and the concept of "Internet plus Auditing", this paper proposes the shared auditing model as the topic of further research.

Introduction
During the "two sessions" in 2017, when attending the deliberation of the Sichuan delegation, General Secretary Xi Jinping put forward that by the year 2020, all the rural poor will be out of poverty and the title of poor counties should be canceled. At this stage, the poverty alleviation should continue to be performed with the difficulties being stormed accurately. Auditing has always been an important measure to help reduce poverty. The 6th Plenary Session of the 18th Central Committee of the Communist Party of China proposed that the party should be fully and strictly governed in order to combat corruption and uphold integrity and urged us to pay close attention to the serious situation of corruption in the poverty alleviation areas, especially in the key poverty alleviation areas. The low degree of precision auditing of poverty alleviation was due to the weak awareness of poverty alleviation auditing, the obscuring auditing objective and content, and the relatively independent auditing supervision system, which has also affected the implementation efficiency and effect of targeted poverty alleviation to a certain extent. Therefore, it is on an extreme demand to strengthen the research on accurate auditing of poverty alleviation, enhance the auditing function of immunization and service to help alleviate poverty, and at the same time promote the research related to poverty alleviation plan in our country.

Literature Review

Literature Related to Targeted Poverty Alleviation
Targeted poverty alleviation is a poverty-alleviation way that aims at poverty-alleviation in different regions and different populations and uses scientific and effective procedures to accurately identify, precisely support, and precisely manage poverty-alleviation targets(Wang Sitie, 2014).Only through the fine management of the poor population, the precise allocation of resources for poverty alleviation and the accurate support to poor peasants can we achieve the transformation of alleviation mode from traditional "blood transfusion" to "hematopoietic"(Wang Guoyong & Xing Wei, 2015).In the current practice of precise poverty alleviation, there are some outstanding problems such as the failure to provide the best match between the supply of supporting resources and the demand for helping the poor, the non-institutionalization of resources mobilization, the lack of adequate participation of other social forces such as social organizations in the provision of accurate assistance. It needs to be solved through continuous improvement of the precise poverty alleviation system(Huang Chengwei & Qing Zhimin, 2015).In order to achieve accurate identification, precise support and precise assessment in precision poverty alleviation, mechanisms for precision identification and nuclear mechanism should be perfected to explore and establish mechanisms for benefiting poor households.(Wang Sangu & Guo Zihao, 2015).New marketed poverty alleviation models more comply with the Requirements of "Targeted poverty alleviation" by Differentiating and
Examining the Differences in "Accuracy" between the two of new and old market-based Poverty Alleviation Patterns (Gong Liuji, 2016). That is, leading into the participation of non-governmental forces, so that multiple participation of the poverty alleviation pattern is favorable to stimulating the vitality of social poverty alleviation and mobilize more social resources into the next step of poverty alleviation work (Mo Guanghui, 2016). To achieve precision poverty alleviation, national and provincial of the poverty census should be comprehensively propelled, while purchasing independent third-party social services to assist and supervise the entire process (Deng Xiaohai & Zeng Liang, 2017).

**Literature Related to Performance Evaluation of Poverty Alleviation**

Different poverty alleviation methods, different poverty-stricken areas and even different poverty alleviation periods all have different requirements on indicators used in poverty alleviation performance evaluation. Performance evaluation must correctly select effective performance indicators and evaluate the results (Jiu HuiFang, 2007). Poverty alleviation fund is the key element to get rid of poverty, and a comprehensive inspection must be conducted in all aspects to supervise it, especially regarding the performance evaluation of poverty alleviation as the key point (Li Bingxin, 2014). With the aim to improve the efficiency of financial assistance funds, it is necessary to scientifically assess the overall performance of financial poverty alleviation and guide the anti-poverty capability of financial assistance funds (Gao Bo & Wang Shanping, 2014). The performance evaluation of poverty alleviation should aim at valuing the objectives and results, and at making the poor recognize the policy operation (Jiao Lu, 2009). And the traditional methods mainly include evaluating the performance value of poverty alleviation tourism through willingness to pay (WTP) method (Xiang Yanping, 2011). Otherwise, using multiple regression models, the input of poverty alleviation funds has a clear positive effect on increasing the net income of farmers and on reducing the incidence of poverty (Zhuang Tianhui, 2016). And exerting Analytic Hierarchy Process (AHP), poverty alleviation funds can be used more fully if the ratio of funds for poverty alleviation in infrastructure construction and in promotion of agricultural science were allocated properly (Song Linxi, 2015). Through the construction of evaluation index system, favored by AHP-TOPSIS Method to assess the management performance of comprehensive poverty alleviation and development projects in Liangshan area (Sun Lu & Chen Baofeng, 2015). Moreover, that establishing a third party evaluation subject, part of the multiple linkage mechanism, can play a role in mutual supervision and control. The credibility of the government performance evaluation results can be enhanced with the multilateral participation (Meng Zhihua & Li Xiaodong, 2018).

**Literature Related to Auditing Innovation of Poverty Alleviation**

The government is in the leader in helping the poor. Properly handling the relationships between the powers and responsibilities of the upper levels of the poverty reduction departments and that of the lower ones, between the rigor and flexibility of policies, and between the overall use of poverty alleviation funds and their adaptation to segmentation can better promote the targeted poverty reduction (Ge Zhijun & Xing Chengju, 2015). Specifically, the auditing agencies must carry out investigations and studies at the beginning, formulate auditing plans and enhance the orientation, pertinence, comprehensiveness and effectiveness of auditing supervision (Wei Shenggan, 2015). And emphasize the importance on policy tracking auditing in precision poverty alleviation through the whole process (Cheng Shantao, 2015). In terms of methods, actively conducting online auditing, establishing and improving an auditing information network system and effectively using computer-aided auditing to improve auditing efficiency of rural poverty alleviation and development funds (Yang Bin, 2017). In order to improve the evaluation system of tracking auditing, It is essential to accumulate practical experience and to combine the national conditions (Zhao Lu, 2016). Meanwhile, the auditing department should strengthen the construction of auditing information to provide reference for the subsequent auditing of poverty alleviation (Zou Kai, 2016). Furthermore, government should purchase auditing services, integrate auditing resources and give full play to auditing synergy, which are conducive to support special auditing development of poverty alleviation funds in our country (Liu Yingying, 2016).
Literature Related to Big Data Auditing

The continuous development of big data technology makes it possible for enterprises to establish an efficient and quick financial sharing center, thus bringing big data auditing onto the stage of history and becoming a brand new auditing model (Feng Ling, 2017). The concept of shared development, proposed in the fifth Plenary Session of the 18th CPC Central Committee, provides value compliance and methodological guidance for precision Poverty Alleviation (Liu Feng, 2017). To launch big data auditing, data resources are the core as well as technical methods are the key (Feng Zhanguo, 2017). And taking good advantage of big data can provide a new perspective for precision poverty alleviation to better pinpoint (Liu Feng, 2017), plus ensure the optimization and integration of poverty alleviation resources and data, allocate according to needs, and achieve precise matching of measures and needs (Fan Qianqian & Liu Xiaoyan, 2016). The construction of big data poverty alleviation platform is a new model of precision poverty alleviation through the organic combination of big data technology and precision poverty alleviation (Mo Guanghui & Zhang Yuxue, 2017). On the one hand, the thinking mode in big data optimized the operation and transmission of poverty alleviation resources and raised the level of resources for the poor (Zhen Ruiqiang & Cao Guoqing, 2015). On the other hand, using big data in precision poverty alleviation auditing can help auditors evaluate the rationality and implementation of poverty alleviation policy at a macro level by covering all poverty alleviation projects (Luo Xinshu, 2017). Eventually, the application of big data technology and thoughts will improve of the quality of the precision poverty alleviation auditing (Wei Wei, 2016).

Comments

Through the study of the literature, scholars at home and abroad, in researching of poverty alleviation mechanism and mode, assume that poverty alleviation effect can be precisely achieved through the establishment of a precise targeting, accurate help and accurate assessment mechanism and internal supervision of the government as well as third-party social assistance monitoring model. As a key factor in performance appraisal, poverty alleviation funds should combine both traditional and innovative ways to achieve the goal of poverty alleviation performance appraisal. On the innovation of auditing model, scholars also conducted research and achieved a wealth of research results. In particular, academics generally agree that the innovative use of big data sharing is significant in engaging third-party auditing into precision poverty alleviation work, but how big data is used in auditing, especially the lack of research on combining the three major auditing to serve poverty alleviation. Therefore, through the ways of introduction of independent third-party auditing and internal auditing on the basis of government auditing, and extending the auditing to the entire process of precision-oriented poverty alleviation, as well as exploring the mechanism of big data and sharing auditing models, we could reach the answer, and meanwhile, the related researches on theory of sharing economy, innovating auditing models, and accurate alleviation poverty could be enriched.

Enlightenments

Applying the Concept of Shared Economic on Shared Auditing

Based on the background of sharing economy, big data and precision poverty alleviation, in order to launch the research on auditing innovation, to broaden the research on big data application and precision anti-poverty measures, this research content emphasizes on the one hand the integration of social auditing and internal auditing Resources on the basis of government auditing, on the other hand, focuses on intensifying the auditing in advance and in the past on the basis of afterward tracking auditing as well as the research on the combination of the three, and discusses the sharing auditing mode from both the horizontal and vertical perspectives, which is conducive to enriching the sharing economy.
Combined with the Case to Figure out the Path to the Implementation of Shared Auditing of Targeted Poverty Alleviation

Based on the survey and investigation of the targeted poverty alleviation auditing in Sichuan and Yunnan, combined with the auditing reform, innovative practices in our country, learned from the reference of the application of big data and shared economic model in other fields, the paper discusses the routes to realize the shared auditing model, presents the suitable countermeasures of auditing innovations serving for targeted poverty alleviation. It is in favor of the CPA industry to expand synergies with government auditing and social auditing, to transform from traditional poverty alleviation auditing to the poverty alleviation resulted from auditing, to promote the development of targeted poverty alleviation work and achieve win-win results while implementing new business development. At the same time, this paper will also provide certain reference value for other provinces and cities in targeted poverty alleviation, auditing innovation, and sharing economic development.

Shared Auditing Assistance to the Research of Rural Strategy Implementation Mechanism

During the poverty alleviation process, poverty alleviation databases such as database of files and cards made for poor households, infrastructure finance database and industrial investment database should be formed, and besides, databases about auditing opinions, auditing control effects and auditing externalities should be respectively set up in shared auditing. Therefore, using big data to conduct empirical research on the effect of sharing auditing and precise poverty alleviation is also helpful to accurately measure the effects of poverty alleviation and auditing. Precise poverty alleviation will be an important measure for the rural revitalization strategy proposed by the 19th National Congress. Therefore, the use of test results to explore shared auditing assistance to rural revitalization strategy implementation mechanism is a direction of future research. For example, we can probe into the reference value of the findings of shared auditing for the development of inclusive finance, especially the development of inclusive agricultural insurance to make up for the vulnerability of agriculture.

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