

Construction of Enterprise Audit Risk Identification Platform Under the Background of Financial Management Reform

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Abstract: Internal audit is an important way for state-owned enterprises to carry out risk management. The internal audit system developed and implemented based on risk management can not only effectively evaluate and supervise the internal control of enterprises, but also help enterprises effectively manage risks and improve the value and efficiency of enterprises through the identification, judgment and disposal of contingencies encountered in the operation of enterprises. This paper analyzes the existing problems in risk management of internal audit of state-owned enterprises. In this context, this paper first briefly introduces the internal audit of enterprises from a theoretical point of view, summarizes the characteristics of the audit department, and then discusses the construction scheme of the current internal audit risk management mechanism of state-owned enterprises, aiming to provide useful guidance for state-owned enterprises to build a scientific and efficient internal audit department in the next step, and finally serve the risk management mechanism.

Keywords: Enterprise audit; risk identification platform; financial management reform

1. INTRODUCTION

The development of enterprises is inevitably affected by uncertain factors such as ownership relationship, product quality, demand capacity, market competition, local protection, natural disasters, etc. State-owned enterprises will face more severe situations and challenges because of their important position in China's market economy and the complexity of their own organizational structure and management system. Practice has proved that the vast majority of uncertain factors can be perceived and effectively dealt with by reasonable management through systematic classification and evaluation.

The internal audit of an enterprise should first accept the guidance of the company's board of directors, recognize the authority of the board of directors, organize a professional team with excellent quality, set up a professional audit department, and carry out counterpart work. Generally, when the company continues to grow, the number of enterprises and the size of the company reach a certain level, the enterprise will build a separate internal audit department for the purpose of strengthening the control of the company's internal operation, reducing the risk of internal personnel's property management, and improving management efficiency. The audit department is relatively independent, "dissociated" from the daily operation and management, but can keenly observe the problems exposed by the company's operation and management for a period of time, Help the company control possible risks.

The key is to use information means to transform business information into financial information in a timely and smooth manner to improve management and operation efficiency. The business process is oriented to the whole company, and the original data information is stored in the shared database to ensure real-time sharing; All information of the business process is managed and processed in a centralized way, and

integrated into the shared database to improve the processing efficiency of the financial system. The internal control of enterprise financial management includes financial management and internal control, of which financial management is the basis for internal control, and internal control is the core link to strengthen financial management, both of which play an irreplaceable role in ensuring the safety and efficiency of enterprise property, and it is the focus of enterprise management.

2. THE PROPOSED METHODOLOGY

2.1 Establish a scientific financial analysis index system

Financial management mainly includes enterprise fund raising, cost budget, fund allocation, profit distribution, etc. It is a necessary measure to ensure the correctness of financial decisions, improve the utilization of enterprise resources, and maximize the economic benefits of enterprises. Report stage: the core of this stage is to form internal audit report. The following points should be paid attention to when forming the internal audit report: First, the internal audit report should objectively record the specific process of risk identification and risk assessment, reflecting the consistency and rigor of the internal audit work. On the other hand, the top management of the company should also start from inside and outside the company. From the outside, the first step is to lead the team to actively accept the advanced courses of relevant institutions, and drive the auditors to continue to refine their own professional studies. Secondly, strengthen the cooperation, exchange and learning with the audit staff of other enterprises, and even carry out the friendly competition of the professional quality of the internal auditors of state-owned enterprises, pay attention to the possible problems and loopholes in the audit work during the repeated drills, and accumulate rich experience for the later practical combat.

Build an enterprise internal audit information system based on the integration of industry and finance, consolidate the internal power of audit, improve the internal audit information system and internal audit operation and maintenance system, to achieve "three complete and seven modernizations", that is, the whole process of leaving traces, the whole process of supervision, the whole process of visibility, the intelligence of audit judgment, the visualization of data flow, the convenience of the review process, the chain of audit process, the efficiency of auditors, and the systematization of audit supervision. The orderly construction of the internal control system of enterprise financial management and the effective implementation of the financial management system should be based on a good internal environment, so it is necessary to create a good internal environment.

2.2 Establish a scientific financial analysis index system

Enterprise management should attach importance to the ideological education of employees, make employees deeply realize the importance of internal control of financial management, help employees establish correct values and moral concepts, focus on promoting the moral concept of honesty and trustworthiness and conscientious and responsible work attitude, improve the professional quality of employees, strengthen their sense of responsibility, correct their work attitude, and create favorable conditions for the construction of internal control system of financial management. Strengthen the professional and professional construction of the internal audit team, build an internal audit team with excellent comprehensive quality based on the internal audit standards and guided by the needs of enterprise strategic risk management. Fourth, cultivate and improve the management and work innovation awareness of the internal audit team, and enhance the internal audit team's sensitivity and handling ability to contingencies and uncertainties.

Based on the practical background, we attach great importance to the internal audit department of the enterprise, regard the audit department as the aorta to enhance the competitiveness of the enterprise, and support the integration of internal audit work and all aspects of the enterprise's internal operation, so that the internal auditors can perfectly connect with the enterprise's senior managers and decision-makers after comprehensive understanding and in-depth control of the whole process, and explore and evaluate the company's internal risks for them, Processing should provide strong data and information support. The audit data think tank center is based on the conventional structured database and integrated unstructured database, based on the financial sharing service center, contingency combination of enterprise application scenarios, adhering to the principles of comprehensive integrity, full tracking, clear ownership, controllable rights and responsibilities, and intelligent sharing, configuring a professional team of auditors, and relying on clear audit clues to achieve audit objectives. The financial risk early warning mechanism is the basic guarantee to reduce the probability of risk occurrence. We must ensure the integrity and timeliness of the financial risk early warning mechanism.

3. CONCLUSION

Internal audit is an important path for state-owned enterprises to carry out risk management, and risk management is also an important category of internal audit work. Both can be unified in the long-term strategy of enterprises. As a representative link of deepening the reform of state-owned enterprises, the

pace of the research on the construction and application strategy of the internal risk management mechanism of state-owned enterprises needs to be accelerated, and the status of internal audit should also be constantly improved, so as to ensure that the rudder of state-owned enterprises can, to a certain extent, continue to overcome the dangers and move forward smoothly in the market economy full of dangers.

4. REFERENCES

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