

ЗАРУБЕЖНЫЙ ОПЫТ ПРОВЕДЕНИЯ ГОСУДАРСТВЕННЫХ АУДИТОВ И ОТВЕТНЫЕ МЕРЫ КИТАЯ

FOREIGN EXPERIENCES OF GOVERNMENT AUDITS AND CHINA'S RESPONSE

УДК 351.9

Юэлун Чжан*

Институт бизнеса

Белорусского государственного университета

<https://doi.org/10.24412/2079-7958-2023-1-161-170>

Yuelong Zhang*

School of Business

of Belarusian State University

РЕФЕРАТ

ГОСУДАРСТВЕННЫЙ АУДИТ, АУДИТ ЭФФЕКТИВНОСТИ, ВНЕШНИЙ АУДИТ, СИСТЕМА ГОСУДАРСТВЕННОГО АУДИТА

В данной статье рассматриваются проблемы проведения правительственных аудитов, которые включают проверку самой администрации (правительственных программ). В последние годы возрос спрос на аудит эффективности. Также авторами анализируется зарубежный опыт проведения государственных аудитов. Цель статьи – провести сравнительный анализ систем правительственного аудита, применяемых в Китае, с зарубежными системами, внедренными в некоторых западных странах и США.

В результате анализа будет построена теория внешнего аудита. Данный анализ основан на информации Министерства финансов и Национальной статистики Китайской Народной Республики.

ABSTRACT

GOVERNMENT AUDITS, PERFORMANCE AUDIT, EXTERNAL AUDITING, GOVERNMENT AUDITING SYSTEM

This article discusses the problems of conducting government audits, which include checking the administration itself (government programs). The demand for performance auditing has increased in recent years. This article describes foreign experience in conducting state audits. The purpose of the article is to conduct a comparative analysis of government audit systems used in China with foreign systems implemented in some Western countries and the United States.

As a result, a theory of external audit will be built. This analysis is based on information from the Ministry of Finance and National Statistics of China.

Introduction

In recent years, external audits of government departments and agencies in China have increased in response to citizen criticism of issues related to public accountability, such as misuse of public funds, evaluation of the effectiveness and results of government programmes, disclosure of information based on the "right to know," and the requirement to disclose government financial data through balance sheets. We must strengthen public accounting and auditing to face these challenges. As the final step in establishing public accountability, public audits must include a system

of government audits conducted by supreme audit institutions, sometimes known as national audits (thus hereinafter "government audits"). Government audits are included in the external audit systems of Western Europe and the United States. Audits of the government include financial, performance, and cost-effectiveness audits. This study examines performance audits, which evaluate the government programs.

Literature Review

In the past few decades, performance auditing has undergone tremendous change, gaining great interest from academics and practitioners in terms

* E-mail: bsuzhang@gmail.com (Yuelong Zhang)

of its development, evolution, transformation, and outcomes in many worldwide contexts.

In contrast to the international literature on government audits, which is more concerned with central government audits, Hetherly and Parker (1988) compared the Australian Audit Office, the Victorian Auditor-General's office and the South Australian Auditor-General's department in terms of the content, format and feedback from auditees. Compared the Australian Audit Office, the Victorian Auditor-General's office and the South Australian Auditor-General's department in terms of the content and format of audit reports and feedback from auditees, discussing the results and impact of government audits [1]. In addition, Johnsen (2001) selected a number of performance audits of municipal and county local governments in two Nordic countries, Norway and Finland, for a comparative study that sought to reveal the state of performance auditing in local governments, including the use of audit methods in government audits [2]. The authors argue that, despite some problems with the quality of performance audit reports, performance audits are still a tool for improving urban management, an important and effective control tool in public sector reform, and do not negatively affect traditional financial audits.

In terms of domestic normative research on the international comparison of government performance auditing, Shen Yi and Shen Hongbo (2002) introduced the current situation of government performance auditing in the United States and Canada, and compared four aspects: the emergence and development of performance auditing, the definition and content of performance auditing, and the main characteristics and roles of performance auditing in both countries [3]. In addition, the structure of auditors should be diversified, and Chen, Quanquan, Yang and Li (2005) introduce the characteristics of government performance auditing in the US, Sweden and Australia [4]. They argue that the legislature has a decisive role in government performance auditing in these three countries; the purpose of performance auditing focuses on the evaluation of rationality.

They argue that the legislature has a decisive role in government performance auditing in the three countries, that the purpose of performance

auditing focuses on reasonableness assessment, and that its objectives are dualistic. Wang Yanping (2007) compared the performance audits conducted by SAs in five European countries (the UK, France, Sweden, the Netherlands and Finland) between 1993 and 1995 and found that there were differences in the selection of audit targets in each country [5].

In terms of domestic empirical studies on the international comparison of government performance auditing, Chen Song-sheng and Yu Xinpei (2005) used the theory of institutional change as the theoretical basis and empirical research methods to verify the changes in government performance auditing in countries around the world, and the results showed that the high level of technology, the proportion of total fiscal expenditure (GDP) and the degree of transportation development in a country were positively related to whether a country conducted government performance auditing. Ouyang, Huasheng and Yu, Yu and Xin (2009) analyze seven demand influencing factors that affect the change of performance audit system, and combine the empirical data of economic and social development of countries around the world to find that per capita national income, education index and Gini coefficient are related positively to whether a country conducts performance audit at all.

Research Methods

The literature research method is a method used to obtain information by investigating the literature according to certain research objectives in order to gain a comprehensive and correct understanding of the research problem. In order to understand the history and current situation of government audits, this article conducts a large amount of literature search and literature reading in order to conduct a comparative study of government audits based on the history and current situation of government audits in Europe and the United States and Western countries. International comparative research is both a research perspective and a research method, and there is no doubt that the method of comparative analysis is the most basic method throughout this thesis. It includes not only the horizontal comparison of government audits between

countries in the same period, but also the vertical comparison of government performance audit in the same country in different periods.

Definition of Related Concepts

Performance Behaviorists, represented by Campbell, believe that performance is not the result of an activity, but the activity itself is the action or behavior that people actually do that is related to organizational goals and that can be observed. These behaviors have a positive or negative effect on individual or organizational effectiveness and can be fully controlled by the individuals themselves. Outcome theorists, represented by Bernard I, consider performance as a record of output produced by a specific job function, activity, or behavior over a specific period of time [7]. This paper argues that performance is a comprehensive concept whose concept itself has evolved gradually and for the time being should contain at least the three most basic characteristics of economy, efficiency and effectiveness. Economy is the lowest cost to obtain a certain quality of resources simply means whether the expenditure is economical. Efficiency is the relationship between inputs and outputs including whether a certain output is achieved with a minimum input or a maximum output with a certain input. Effectiveness is the extent to which policy objectives, operational objectives and other expected results are achieved, i.e. whether the objectives are met. The government audits referred to in this paper refers to the activities of the audit authority to examine and evaluate the economy, efficiency and effectiveness of the management and use of public resources by the audited unit. The audited units include all departments and enterprises and institutions that use public resources. Public resources is a broad concept that includes both public funds and public materials, information and other licensed rights.

The national audit system (NAS) is a general term for the typical organization, leadership system, and authority of the national audit body, which is institutionalized by the state according to the needs of political and economic development through the constitution, audit law, and other legal procedures. In a general sense, the typical auditing systems in countries around the world can be legislative, judicial, administrative and

independent.

Under the legislative audit system, Legislative audit system (SAIS) are independent of government departments and are subordinate to the legislature-parliament, to which they are accountable and reports on their work. The main function of the legislative audit body is to assist the legislature in monitoring the government and to influence the legislature's decisions to a certain extent.

The supreme audit institution under the administrative audit system is subordinate to the executive branch of the government or to the head of a government department. Audits institutions audit the financial budgets and revenue and expenditure activities of government departments and units in accordance with the authority granted by national law. They are responsible to the government for ensuring the proper implementation of government financial policies, decrees, plans and budgets.

The Government Performance Audits Development in Major Countries

Government audits are integral aspect of a nation's administrations, administrations; thus, it must play a crucial role in the growth of the economy. From the standpoint of economic fiduciary responsibility, the government administers public resources, runs state operations, safeguards state rights, promotes social stability, and protects the people's interests in line with the will of the people.

Government audits are performed by state auditing agencies and are specified by the auditing entity's criteria. In the instance of government audits, public fiduciary responsibility motivated the formation and development of government auditing. The public fiduciary relationship between the government and the public is reflected in the process by which local governments raise and use debt, and the effective performance of public fiduciary duties and the effective supervision of local governments must be ensured by the legal compulsion and authority of government audits organs. As a result, the focus of this article is on audits undertaken by government audits agencies in terms of the auditing entity. Notably, the scope of government auditing in this context includes, but is not limited to, what

is popularly known as government debt auditing. Commonly, a government debt audit refers to the specific audit activities organised/organized by the audit department for government debt (e.g., the national (local) government debt audits organised/organized by the OIG in 2011 and 2013), which are more labor-intensive and less realistic than a regular debt audit of this scope. Nonetheless, the prevention of local government debt risks calls for ongoing vigilance. In addition to special government debt audits, the budget execution audits, economic responsibility audits, policy tracking audits, and even financial and state-owned enterprise audits conducted by our government auditing departments can identify, reveal, and address problems in the area of local government debt from a variety of angles.

Currently, the United States, the United Kingdom, and Australia are the countries that have the most experience performing government audits. Value for Money Auditing in the United Kingdom; Performance Audits in the United States and Australia. This section examines the evolution of government audits in these three English-speaking nations.

Because the practice of government audits originated in the United States, the United States has the most experience in the field. In the 1940s and 1950s, the United States General Accounting Office (GAO) began early attempts and explorations on government performance auditing, and in the 1970s, government audits in the United States began to be legislated to ensure the legitimacy of government performance practices. Specifically, in 1972, the GAO published "Guidelines for Auditing Government Agencies, Programs, Activities, and Responsibilities," which clarified the "3Es" of government audits in the United States: assessing the financial status of management activities and compliance with legal requirements; assessing the economy and efficiency of management; and assessing the performance of management. The 3Es are as follows: first, to evaluate the financial performance of management activities and compliance with legal requirements; second, to review the economy and efficiency of management; and third, to evaluate project results in terms of attaining anticipated outcomes [8]. It is the first time in the world that the primary aims

and substance of government audits have been outlined in a legally binding document. According to data published in the General Accounting Office's (GAO) Watchdog Report, from the 1970s to the start beginning of the 21st century, 87 % of U.S. auditors conducted "3Es" performance audits, and "3Es" performance audits have become the most important aspect of U.S. government auditing. It might be claimed that "3Es" performance auditing has become the most crucial aspect of government auditing in the United States. It may be claimed that the implementation of the "3Es" principle of U.S. government performance auditing shattered the traditional boundaries of financial auditing, increased the scope of government audits, and improved the structure and substance of U.S. government audits. Later, the U.S. government adopted the "Guidelines for Performance Audits in the Field," the "Performance Audit Reporting Guidelines," and other laws and regulations, standardising/standardizing and standardising/standardizing U.S. government audits. In addition to "3Es" audits, the GAO also performs audits of financial and non-financial government perks. In the 2020 GAO Audit Report, 54 government audits are listed, such as "Global Food Security: Information on Food Assistance from the United States and Other Food Donors," "Tax Incentives for Low-Income Areas: Improving the Performance Evaluation System for Tax Incentives," and "5G Networks: Improving the Performance Evaluation System for Tax Incentives."

The United Kingdom has a long tradition of performing government audits; nevertheless, formal government audits, created by law in the 1970s, were referred to as "value for money audits" in the United Kingdom [9]. After Margaret Thatcher became Prime Minister of the United Kingdom in 1979, the Conservative-led Thatcher government launched a powerful wave of administrative reforms known as the New Public Management (NPM) movement, which advocated the introduction of business management techniques, competition, and customer focus in public administration. In 1981, the British government's Public Accounts Committee produced its renowned report titled "The Role of the Comptroller and Auditor General" as a result of the influence of this movement. Article 6 of

the report stipulates that the Auditor General has the ability to investigate the economy, efficiency, and effectiveness of the use of resources by each government department, agency, or other entity in the discharge of its responsibilities. Similar to the United States, government audits are based on the "3Es" premise. The U.S. "3Es" performance audit has a greater scope than the U.K. "3Es" performance audit, which is a thorough evaluation of economy, efficiency, and effectiveness. This report marks the first time that the national audit department of the United Kingdom can conduct government audits in compliance with applicable rules and regulations. Audits of government performance in the United Kingdom can be roughly divided into four categories: assessment and inspection of the most severe instances of waste and inefficiency; assessment and inspection of large-scale projects and key project works in specific sectors; assessment and inspection of management activities; and inspection of some smaller-scale activities. The Audit Commission is the primary government department responsible for conducting government audits in the United Kingdom, and its yearly investment in government audits is growing annually. Alone in 2020, the UK Audit Office published more than 100 performance audit reports, representing 40 percent of all government audit reports issued by the Audit Office. The performance audit reports of the UK Audit Office include over ten categories, including military, education, law, transportation, agriculture, social security, and taxation.

The Australian Audit Office is the highest-ranking audit institution in Australia, and it is a separate entity from government ministries. Early in the 20th century, the Australian government established Article 54 of the Audit Act, which provided the Audit Office the legal right to conduct "project audits." This marked the beginning of the Australian government audits. Currently, the Auditor-General is required to report annually to the Australian Parliament on the results of government audits conducted by the Audit Office in accordance with its statutory responsibilities, and the Audit Office is subject to direct oversight by the Parliamentary Joint Committee on Public Accounts and Audit (JCPAA). The Australian Audit Office conducts audits of government

performance in four primary areas: assessment of government economic management and investment programmes of general public interest; assessment of social security issues; assessment of telecommunications and information technology; and assessment of the implementation of previous audit recommendations. The Australian Audit Office conducted 34 performance audits between 1979 and 1986, followed by a series of laws, regulations, and implementation guidelines in the 1990s, such as the Auditor-Act, General's the Performance Audit Act, and the Performance Audit Guidelines, to mature the Australian government's performance audit system.

In summary, government audits have the following common features. All have sophisticated legal, regulatory, and audit guidance systems. Although audit institutions in major English-speaking nations have varied names, the formation of these audit organisations/organizations and the determination of the scope of government audits are firmly grounded in legislation. In 1993, the U.S. government issued a number of rules and regulations, such as the Government Performance and Results Act and the Government Sector Performance Audit Act, which have effectively facilitated the implementation of performance auditing at all levels of the federal government. In addition, the U.S. government's Audit Evaluation Standards for Government Organizations, Programs, Activities, and Responsibilities further specifies the objective, scope, and methodology of government audits, and is a crucial government audits guideline [6]. The Local Government Act, the National Audit Act, the Performance Audit Manual, and a number of other legislation acts, rules, and auditing standards established by the government of the United Kingdom have also provided a firm foundation for government audits in the United Kingdom. The Australian government's legislation, regulations, and auditing standards, such as the Auditor-Act, General's Performance Audit, and the Performance Audit Program Guide, have each ensured the smooth implementation and credibility of government audits in their respective countries. In contrast, despite the fact that our government has enacted laws and regulations such as the Audit Law and the Certified Public Accountants Law, the content of government audits is still

extremely flawed, a separate legal and regulatory system for government performance auditing has not been established, and there are still numerous issues with the construction of the government performance auditing guidance system.

On the one hand, the scope of government audits in the United States, the United Kingdom, and Australia is very broad; for example, the performance audits in the United States includes not only the audit of the management activities of government departments and national policies, but also the performance audit of the construction of the combat system of the Ministry of Defense; the government audits in the United Kingdom includes the performance audit of the construction of the combat system of the Ministry of Defense; and the government audits in Australia includes the performance audits of the construction of the combat system. On the other hand, audits of government performance in major Anglophone nations are very independent. The audit departments in the United States, the United Kingdom, and Australia all exist independently of government agencies and submit their work directly to Congress or Parliament. The independence of performance auditing is not only reflected at the level of affiliation, but also in its financial and personnel composition. For instance, the personnel of performance auditing agencies are primarily recruited by the auditor general alone, the funding for agency operation is primarily reviewed and allocated by Congress or the parliament, and the performance auditing agencies themselves are subject to the audit supervision of external CPAs in the society. The performance auditors themselves are subject to external audit monitoring by the community's CPAs, and the auditors' funding is not affected by the faults or opinions they uncover in the government [10]. Due to the dual leadership of government audits agencies in China, auditing agencies at all levels are governed by both superior auditing agencies and local governments. This has rendered it impossible to guarantee the independence of government performance audit organisations/organizations in China, particularly in terms of their financial and human resources. The insufficient independence of government performance auditing will not only reduce the efficiency of auditing organs, but also make it

impossible to ensure the objectivity and validity of audit results.

Auditing the performance of the government is a task involving multiple sectors; therefore, performance auditors must have a diverse professional knowledge base. The professionalism of government performance auditors in the United States, the United Kingdom, Australia, and other nations is typically rather high. In these nations, performance auditors have backgrounds in law, finance, economics, engineering, healthcare, the environment, etc. In addition, they are able to utilize technological analytical methodologies from numerous professional domains to scientifically and objectively assess the audit process's various challenges, so ensuring the professionalism and foresight of audit outcomes. In the United States, for instance, the General Accounting Office has fourteen audit teams that cover a vast array of professional fields, including acquisition and procurement management, applied research and methods, financial management, insurance management, national affairs and international trade, information technology, natural environment and resources, international strategic analysis, and homeland security. In addition, during performance audits of particular projects, the General Accounting Office employs authoritative specialists in the relevant sectors to participate in the audits, thereby ensuring the high quality of performance audit results. In contrast, the knowledge structure of China's performance auditors is rather similar, and the majority of them are financial auditors who cannot meet the standards of performance auditing based solely on their financial expertise. Moreover, the audit procedures utilized by performance auditors in China are somewhat archaic and antiquated, which significantly hinders the effectiveness of performance auditing.

The U.S. General Accounting Office has a comprehensive strategic plan and updates its strategic commitment every three years in order to gain the confidence and support of Congress. Whenever the United States faces a significant development opportunity or an unknown issue, the legislative support for GAO's strategic plans is always strong. For instance, GAO's 2013–2018 Strategic Plan, which was submitted to Congress,

clearly states that GAO has four strategic goals for this period: to address current and potential challenges that threaten the welfare and security of the American people and their property; to assist Congress in addressing the security challenges posed by globalisation/globalization; to assist the federal government in transforming its approach to national challenges; and to add value to GAO by providing maximising/maximizing GAO's value by enhancing GAO's capacity to conduct effective audits. The establishment of a strategy plan assists in broadening the macro perspective of performance audit agencies and employees and in better aligning performance audit activities with national and public interests. In addition, the Australian Audit Office has developed an Organizational Development Plan that is highly aligned with the national development policies of the Australian government, ensuring that performance auditing interacts in a continuous and positive manner with the management development of all government departments.

China's Response to Government Audits

Strengthening legislation and auditing standards for government performance audits. Legislation is the fundamental to ensuring the legitimacy of government performance auditing, and guidelines are the essential foundation for its effective execution. The United States, the United Kingdom, Australia, and other nations have established the legal status of government performance auditing at the legislative level through a significant number of pertinent laws, so that government performance auditing work is governed by laws and regulations. In contrast, China has not yet enacted an unique law for auditing government performance, and government audits can only be conducted in accordance with the Audit Law. China's Audit Law governs the entirety of government auditing, auditing; however, however, it has no specific instructions or procedures for government audits. Certain clauses do address government performance auditing, but in general, the division of responsibility and authority for government performance auditing is not specified. This has led to the convergence of performance auditing and regular financial auditing, and the effectiveness audit in performance auditing is insufficiently professional to objectively and

comprehensively examine the performance of government departments. Therefore, it is essential to update the legislation governing government performance auditing and to emphasize the significance and authority of government performance auditing in the law. For instance, the current Audit Law and its implementing regulations should be amended to include the division of responsibilities for government audits in the law, or a special Performance Audit Law and its implementing regulations should be enacted to clearly define the objectives, principles, rights, obligations, and responsibilities of performance audits in the law, so as to ensure the development of government audits through special legislation. Moreover, the United States, the United Kingdom, Australia, Canada, and other nations have perfect and complete working rules and instruction manuals for performance audits, which standardize its operation. Therefore, China should also expedite the revision of the National Auditing Standards and the development of special Performance Audit Operation Guidelines to clarify the content framework, audit methods, and evaluation criteria of performance auditing in the auditing guidelines, thereby enhancing the guideline system for government performance auditing in China [11].

Reform of institutions to bolster the independence of performance auditing. In the United States, the United Kingdom, Australia, and Canada, among other nations, audit agencies exist independently of the government and report directly to Congress or Parliament. This institutional structure is beneficial to the independence of auditing institutions, which in turn ensures that auditing institutions can exert significant oversight on government agencies. In addition, the auditor will not fear not getting cash allocations from the National Assembly or the Parliament as a result of the audit opinion on government departments, guaranteeing that the audit opinion is implemented. In China, auditing agencies are under the dual leadership of both higher-level auditing agencies and local governments, and they are also subject to the same level of government in terms of financial resources, which increases the pressure on performance auditors and, in some cases, makes it impossible

for them to maintain their independence, thereby diminishing the credibility and objectivity of audit results. Under these conditions, the key to improving the quality of government audits in China is reducing administrative interference in government audits and empowering auditing firms to conduct performance audits independently and autonomously. First, we should strengthen the institutional reform of auditing institutions based on China's national conditions, so that auditing institutions can emerge independently from the governmental relationship and reduce the connection and constraints between auditing institutions and governmental departments, which entails severing their affiliation. Secondly, utilizing the practices of the United States, the United Kingdom, Australia, and other nations, the administrative type of performance auditing should be transformed into a legislative type of auditing, and the auditor should be directly accountable to the National People's Congress of China in order to strengthen the NPC's oversight over the auditor. In addition, auditing agencies are mandated to submit annual audit reports to the NPC, and these reports are routinely made public in order to increase the openness and transparency of government audits. Finally, audit institutions should be funded as much as possible by independent budgets to minimize their financial interactions with government departments. To ensure the independence of government performance auditors to the greatest extent possible, audit leaders at all levels can also be granted the right to independently employ auditors.

Government audits are complicated task encompassing multiple professional sectors and needing auditors to have an extensive professional background. Consequently, the professional backgrounds of performance auditors in nations such as the United States and the United Kingdom are extraordinarily diverse, encompassing subjects such as finance, accounting, law, public administration, social science, and environmental protection. Therefore, China should also expedite the construction of a high-level performance auditing staff and priorities the introduction of multidisciplinary and complex talents in the performance auditing

staff, such as introducing outstanding talents with backgrounds in economics, law, management, statistics, mathematics, etc. Second, a frequent training system should be implemented to bolster the training of performance auditors, particularly in several areas such as target auditing, content auditing, and management auditing. The training should be integrated with personnel evaluation and position promotion procedures, requiring that auditors must achieve particular training assessment results in order to be eligible for promotion, which can significantly increase auditors' incentive to participate in training. Once more, the building of a younger performance audit team should be bolstered. Performance auditing is a high-intensity labour task that necessitates strong mental and physical strength of auditors; hence, the audit team must be kept young in order for them to be competent. However, the problem of ageing performance auditors in China is rather frequent, and according to data, the majority of present auditors in China are 41 or older, and the number of high-level auditors under the age of 35 is extremely limited. In order to improve the efficiency of performance auditing, it is necessary to adopt a greater number of innovative auditing techniques from abroad.

Conclusion

When audit institutions in the United States and Australia develop strategic plans, they typically clarify the macro objectives of government performance auditing from the perspectives of national defence security, economic security, and social security, thereby broadening the macro perspective of performance auditors and allowing them to better integrate performance auditing with national strategic development. In contrast, government performance auditing in China is still limited to micro concerns like financial auditing and audit legality, and the audit horizon is rather limited. Therefore, government performance auditing in China should establish macro strategic planning thinking as soon as possible, requiring auditors to conduct government performance auditing from the perspective of national development and national interests, so that performance auditing can truly serve national interests. When formulating strategic plans, performance audit organisations organizations

can learn from the experiences and practices of the United States, Australia, and other nations, and make it a strategic objective to respond to diverse national threats, promote the transformation of government functions, and maximize the value of audit organizations through the provision of high-quality services. In selecting the substance of strategic planning for performance auditing, it is required to expedite the transition from "3Es" performance auditing to "5Es" performance auditing, i.e., to place an emphasis on "economy and efficiency" in performance auditing. In other words, we should increase the evaluation of "environment" and "fairness" in light of "economy, efficiency, and effectiveness." For instance, if a government department's management operations or projects conform with the applicable standards, whether they comply with national production safety standards, or whether they pose a hazard to the public's health. Only by applying

the "5Es" paradigm to government audits will we be able to provide more exhaustive and impartial audit recommendations. Government audits have advanced to the point where an increasing number of governments are paying attention to it. Both the legislation on government performance auditing and the investment in government performance auditing have demonstrated that government performance auditing has become an integral part of government auditing work in each country, particularly in the United States, the United Kingdom, Australia, and other nations[12]. Therefore, China should actively learn from the advanced experience of performance auditing in these nations, and continuously strengthen the deficiencies of many parts of government performance auditing in China, so that China's government performance auditing work may quickly reach a new level.

REFERENCES

1. Hatherly, D.J. and Parker, L. D. (1988), Performance auditing outcomes: a comparative study, *Financial Accountability and Management*, 1998, 4(1), pp. 21–41.
2. Johnsen A Moklin, P., Oulanina, L. and Vakkari, J. (2001), Performance auditing in local government: an exploratory study of perceived efficiency of municipal value for money auditing in Finland and Norway, *The European Accounting Review*, 2001, (3), pp. 583–599.
3. Shen Yi and Shen Hongbo (2002), A comparison of the current situation of performance auditing in the United States and Canada, *Hubei Audit*, 2002, (4), pp. 44–45.
4. Liu Fangyu and Wen Haishi (2005), Comparison and analysis of performance audit-related issues in foreign countries, *Journal of Beijing Jiaotong University*, 2005, (12), pp. 33–38.
5. Chen, Quanquan, Yang, Qiulin, Li, Jianxin (2005), A comparison of performance auditing environments in Chinese and Western governments, *Audit Research*, 2005, (2), pp. 53–55.
6. Wang Yanping (2007), A Comparative Study of Government Performance Audit Objects in China and Foreign Countries, *Audit Monthly*, 2007, (3), pp. 6–8.
7. Zhou Yong (2008), A Study on Government Performance Auditing in China, *Full Text Database of Chinese PhD Theses*, 2008, pp. 17–18.
8. Zhang Weixuan (2021), Exploring the challenges and methods of conducting a government performance audit, *Finance and Accounting Learning*, 2021, (16), pp. 134–135.
9. Mei Yuanqing, Lu Ying, Ding Tangli (2017), Research on the modification of government performance audit procedures in the United States and its influence on China based on an

empirical analysis of U.S. federal government financial reports, *Foreign Economic and Trade*, 2017, (4), pp. 151–154.

10. Xu Liangguo, Wang Yichang (2015), *Characteristics and motivations of government auditing in the United Kingdom*, 2015, (04), pp. 124–125.

11. Inspiration of foreign government performance auditing, *Audit Monthly*, 2015, (02), pp. 26–27.

12. Zhang Shengli, Chi Yuanqi (2021) Review and Prospects of Government Performance Audit Research, *Hebei Enterprise*, 2021, (04), pp. 93–94.

Статья поступила в редакцию 15. 03. 2023 г.