

Further promote the value and benefits of SAIs through strengthening the communications between SAIs and news media -- CNAO's case

Good afternoon dear delegates! I am very honored to be here to participate in the meeting, and to make a presentation about "Further play the value and benefits of SAIs through strengthening the communications between SAIs and news media -- CNAO's case".

In the new media era, the majority of users around the world spread and share their stories on the Internet, through their familiar media understand the world. The media involved in the scope of more and more widely, more and more influential, the importance of media is also evident.

The 22th INTOSAI Theme 2 report pointed out that "the development of new media and social networks" is an important factor affecting the professionalization of audit. In recent years, CNAO pays high attention to communications with the news media, and promotes the cooperation between audit institutions and news media. It is an effective way to improve audit quality, increase the use of audit results, expand the influence of audit supervision and promote the scientific development of audit work. It is mainly reflected in the following aspects:

PART 1:the variety of channels of communications between CNAO and news media.

Firstly, CNAO's official web portal. CNAO web portal is the "first platform" for releasing audit information with English and Chinese versions. In order to promote the audit information disclosure, optimize the information distribution channels, the website upgraded on March 18, 2015(Figure 1), optimized and adjusted the column, highlighted the audit news, audit results announcement and other columns, and published more authoritative, timely and effective audit information. In addition, it also added the video and animation, enhanced the visibility, readability and understand ability of audit information. The English version website also publishes audit news, audit reports and so on. As shown below:

Secondly, the Audit Online website. The Audit Online is independently developed by the China Modern Economic Publishing House. The website design is oriented to the readers' needs. It not only provides audit, economic professional books and audit journals resources for public users, supports the online purchase of periodical resources, but also provides audit knowledge base, audit dictionary and other professional products for the audit and related industry users. At the same time, the website also achieves organic docking with more than 2800 audit culture bookstore, offers online services for offline culture space. The website mainly includes news and information, audit knowledge, audit culture bookstore, professional training, professional examination and other columns.

Thirdly, ASOSAI Working Group on Environmental Auditing (WGEA) English website. At the end of 2000, the secretariat of the ASOSAI WGEA Committee was established at CNAO. Later, the CNAO established the website of the ASOSAI WGEA Committee and upgraded it. The English website includes about us, news, environmental audit, ASOSAI WGEA meetings & seminars, INTOSAI WGEA meetings & other meetings, multimedia gallery, external links and other columns. On the website, users can keep abreast of the news related to Asian

environmental auditing, easily connect to the official website of the members of the INTOSAI WGEA and ASOSAI WGEA, and share information and experience on environmental auditing in some countries of the INTOSAI and ASOSAI. The website promotes the exchange and sharing of environmental audit experience and information, better displays Asian environment audit, and timely provides environmental audit materials.

Fourth, CNAO WeChat platform. WeChat is a Chinese social media mobile app. The CNAO WeChat platform is the official mobile platform for WeChat users. All WeChat users can follow CNAO's official account to pay attention to the dynamics of CNAO. The platform has three columns, they are CNAO's profile, examination inquiries and service hall. Since its establishment in 2015, the platform has played an important role in promoting national major policies, issuing major decision-making arrangements, important news, publishing the latest financial regulations, introducing audit methods, interpreting audit reports and announcements and so on.

Fifth, newspapers and magazines. "Audit Research" bimonthly journal was founded in 1985 by the CNAO. It is one of the core national economy journals. The magazine focuses on the key topics, difficult points and hot issues in the audit practice, and reflects the latest achievements and trends of the audit theory at home and abroad. It is the platform for the audit theory researchers to explore the audit theory and carry out academic exchange.

"China Audit" semimonthly magazine was founded in 1983 by the CNAO. It is a professional academic journal reflecting the national audit policy and economic regulations of the latest trends.

"Audit Observation" bimonthly magazine was founded in 2017 by the CNAO, sponsored by the China Modern Economic Publishing House. It mainly targets government departments decision-makers, audit practitioners, senior management of enterprises, researchers of universities and think tank institutions. Under the new normal, it focuses on the new concept and new practice of national audit, and the role of audit in national governance system.

"China Audit News" (newspaper) was established in 1999. It expanded to three publish times every week and eight pages every issue in 2001, and changed to color printing in 2002. It publish on every Monday, Wednesday and Friday, eight pages per issue. "China Audit News" bulletin promotes national financial and auditing laws, regulations and systems; reports on the dynamics of audit work; disseminates and exchanges audit work experience; studies and popularizes new knowledge of audit business, and introduces advanced foreign auditing theories and methods.

These three magazines are all the authoritative magazines in the field of national auditing founded by the CNAO. The difference are: "Audit Research" has a strong theoretical, mainly published academic research and model construction papers; "China Audit" focuses on the summary and refinement of audit practices, and can be used to guide the audit practice; "Audit Observation" focuses on tracking the current hot issues, more timeliness.

PART 2: the rich contents of the communication between CNAO and news media.

Firstly, through the public audit results announcement, real-time audit reports, audit performance reports and audit rectification reports, CNAO strengthens effective social and media supervision. CNAO has begun to published audit results announcement through the portal since 2003. It published 23, 34, 31 announcements in 2014, 2015 and 2016 respectively. Up to now, it has published 30 announcements in 2017. The contents refer to the audit results of implementation of the budget of the same level government and other financial revenue and expenditure; audit results of financial revenue and expenditure of government departments or state-owned enterprises and institutions; comprehensive audit results of the industry or special funds, as well as the audit results of economic accountability.

In addition, the CNAO began to report the real-time audit results of the implementation of major national policy measures in 2015. The reports adhere to auditing and soliciting opinions, writing reports, urging rectification, and proposals to improve the mechanism system at the same time. CNAO submits the audit results to the State Council and opens them to the public quarterly. The reports of the first quarter and the second quarter of 2017 have been released, CNAO focused on the construction of “the Belt and Road” and the implementation of other aspects policy measures.

The performance report of CNAO has been published since 2010 and is published once a year. Compilation of performance reports to follow the principles are: First, pay attention to the reality of the audit work; Second, focus on a comprehensive and objective reflection of the situation. The performance of CNAO is mainly reflected by two types of indicators: one is the available monetary measurement audit results. Mainly through the audit found that the rectification of the problem, to promote the amount of income savings, including the recovery of funds ,to redeem(avoid) losses, reduce the amount of investment (settlement), revitalize the stock of funds to promote the return of the original channel funds and other quantitative indicators to evaluate. The second is not available in monetary measurement of the audit results. Such as audit information submitted, audit reports and proposed audit recommendations.

The performance report of CNAO has been published since 2010 and is published once a year. For example:

These announcements and reports promote openness and transparency of CNAO and provide important information for media and the public.

Secondly, through the introduction of new audit ideas and new audit methods, the public can understand the current audit work. In recent years, with the development of China's audit work, the role of audit is growing, and the audit theory and working methods are innovating. For example, the audit "four promotion" role theory proposed by the Auditor General Ms. Hu Zejun, that is the audit work should focus on promoting the implementation of policies, promoting performance and promoting deepening reform and promoting anti-corruption. As for the audit method innovation is the "three distinctions": to distinguish between subjective intentional violation of discipline or by mistakes; to distinguish between imperfect of policy system and regulations and deliberate violations; to distinguish between the mistakes in the reform and abuse of power.

PART 3: the communications between CNAO and news media is effective.

The positive role of media supervision in government auditing mainly includes:

Firstly, news media provides relevant information to audit work, thus greatly reducing costs. In the early stages of the audit work, the media, with a broad distribution of information network, helps the audit institutions to detect the potential problems of government departments.

Secondly, the formation of public pressure, the formation of deterrence to the relevant departments, and to promote the implementation of the audit results. In the audit process, medias can track major audit projects, to enable audit institutions exercise the supervision of the power according the laws , to prevent the breeding of corruption; in the latter part of the audit, medias can track whether the audit recommendations have been implemented or not, and improve the effectiveness of the audit rectification.

Thirdly, establish a good image and create a good external environment for government audit. In the audit process, the audit institutions convey the progress of the audit work through the various social media in a timely manner, to create a atmosphere, make public more understanding and support the audit work.

Fourthly, media supervised the audit institutions, to give exposure to bad behavior, and promote the auditors to exercise the power of supervision according to law, and prevent the breeding of corruption.

On the one hand, the supervision of the media itself is safeguard social public interest. It has realized the balances of public power to a certain extent, which can effectively reduce the probability of corruption and enhance the fairness of public power.

On the other hand, the media set up a bridge between the public and the government, and play a role of information channel by meeting the public's right to know and guide the public right to participate. It strengthens the cooperation and communication between audit institutions and news media, plays the news media's positive role, is beneficial to improving the quality of audit, increasing the use of audit results, expanding the impact of audit supervision, and promoting the scientific development of audit work.

Finally, thank you again for your attention to CNAO, we hope that our experience can benefit to you, and also hope that we continue to strengthen exchanges and sharing experiences, thank you very much!