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Research on the Network Information Construction of the Whole Process Tracking Audit of University Construction Project

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Abstract. With the continuous reform and progress of education, the social education sector has paid more and more attention to the education in China. Based on the continuous increase of funds for speculative education in China, the construction projects of colleges and universities are also increasing. All kinds of university construction projects need huge capital operation. Therefore, the audit of university funds has become the focus of people. It is a new audit method to carry out the follow-up audit of university construction projects. The artificial auditing method is slow and can't meet the needs of university construction. In this paper, we use the network to build an information-based way of tracking audit.

Keywords: Construction Engineering, Follow-up Audit, Network Informatization

1. Introduction

The follow-up audit of construction project is a new type of audit technique that scholars think out. Its application plays an important role in the construction of colleges and universities. Tracking audit can ensure the quality and authenticity of construction projects. In addition, it can play a role of supervision and supervision.

2. Specific requirements of informatization construction of follow-up audit of university construction projects

The requirement of information construction of follow-up audit is to establish an information platform of follow-up audit[1]. This platform can completely cover the whole process of construction project. Moreover, the platform can participate in all aspects of the construction process. From the planning and decision-making of the construction project to the completion and settlement of the construction.

By establishing the corresponding tracking audit information platform, managers can manage the collection of data, the management of audit information and the management of audit projects. Auditors can access the platform and extract audit data at any time. The establishment of the platform can help auditors better audit work.

3. The design of information platform for follow-up audit of university construction projects

The establishment of information platform should be divided into two application platforms. They are integrated information management platform and operation platform[2]. The management platform of comprehensive information supports the entry and query of audit information. The operation platform helps auditors obtain audit information and handle audit work at any time.

3.1. Construction of management platform for comprehensive information

The construction of management platform is the foundation of the stable operation of audit. The management platform can realize the connection between the audit department and other departments (see Table 1). Therefore, this platform is suitable for all the staff in the school. Auditors can input audit information in a timely manner[3]. Other personnel may enter the original data of the audit work. The operation authority of different personnel is different.

Table 1. Examples of key projects in the whole process of follow-up audit

Contents of comparison	Items audited	Whole process follow-up audit
Time limit	Afterwards	Before, during, after
Target	Expenditure rationality	Expenditure rationality
Argumentation stage	Do not participate	Investment estimate
Design phase	Do not participate	Design budget
Tendering	Do not participate	Bidding documents
Construction stage	Do not participate	Implementation
Settlement stage	Settlement documents	Settlement documents
Completion stage	As-built documents	As-built documents

3.2. Construction of operation platform for tracking audit

The construction of operation platform should be divided into four main application parts. They are bidding audit, contract audit, construction audit and settlement audit. Bidding audit should include the plan management and approval management of bidding and tendering. The method of estimating the project cost should be defined in the contract audit. It should make clear the corresponding regulations of project cost. The construction audit can establish the corresponding entity model through the computer three-dimensional measurement software[4]. This model can help people to calculate the amount of engineering materials and the corresponding price budget. Settlement audit should include

all audit data of the above three audit functions. It should summarize all audit data and calculate the final project cost. In addition, the settlement audit can calculate the difference between the final price and the budget price.

4. Relevant plans to improve the construction speed of tracking audit informatization of university construction projects

4.1. Strive to improve the information awareness of auditors

The traditional audit work relies on the work experience and work level of auditors. The information construction of tracking audit puts forward higher requirements for auditors[5]. Therefore, the management of the platform should strive to improve the information awareness of auditors. Help auditors to be familiar with the use skills of the audit platform.

4.2. Introduction and training of audit talents

Due to the limitation of traditional audit thinking, the establishment of tracking audit platform will eliminate many traditional auditors. Colleges and universities should strive to introduce audit talents. If there are a large number of auditors in Colleges and universities, colleges and universities can consider to implement the training plan of audit talents.

4.3. Continuous innovation of audit mode

The construction of tracking audit platform is not unchangeable. The audit mode and audit method in the platform need continuous innovation of technical personnel. It is a good choice to combine the technology of remote network tracking and supervision with the audit mode of management platform. In short, continuous innovation and exploration of new audit methods can speed up the informatization of audit work.

5. The significance of building a tracking audit platform for university construction projects

According to a large number of practices, researchers found that compared with the traditional audit work, tracking audit can better promote the quality management of university construction projects. It can reveal the veil of tofu dregs engineering. It can ensure the accuracy and authenticity of the project construction. In short, the application of tracking audit can greatly improve the economic development of colleges and universities[6].

The emergence of follow-up audit accelerates the development of audit work. The construction of tracking audit information platform accelerates the input and output of audit information on the basis of tracking audit. It shortens the working time and improves the efficiency of auditors. The main purpose of the construction of the platform is to maximize the benefits, which improves the utilization rate of university funds.

6. Conclusion

The traditional audit work mainly takes the manual audit as the main body. The efficiency of manual audit is very low. It no longer meets the needs of today's audit work. The construction of the network

information platform for the whole process tracking audit of university construction projects has transformed the original manual audit into computer operation. It has an important impact on the construction of University projects.

Acknowledgments

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