

Problems and Suggested Strategies Found in The Special Audit of Internal Control Management in Universities

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Abstract: With the continuous development of higher education reform under the new situation, in order to continuously improve the modernization of the governance system and governance capabilities of colleges and universities, the audit department of colleges and universities attaches great importance to the internal management of school canteens. From the special audits on canteens in recent years, it is found that there are still internal control problems in the internal management of university canteens that need to be further standardized and improved in order to realize the scientific management of school canteens.

Keywords: College canteen, Internal control management, Problem suggestion.

1. Introduction

In recent years, with the rapid development of my country's higher education under the new situation and the continuous expansion of the enrollment scale of colleges and universities, the "Main Results of National Education Statistics in 2021" released by the Ministry of Education shows that in 2021, there will be 3,012 colleges and universities nationwide, of which There are 1,238 ordinary undergraduate schools, with a total enrollment of 44.3 million students and a gross enrollment rate of 57.8% in higher education. At the same time as the expansion of college enrollment, the scale of college canteens has also expanded, the main business income has increased significantly, and the number of employees has increased significantly. The annual output value of schools with more than 10,000 people is more than tens of millions of yuan. It can be seen that the internal management of college canteens The volume is increasing, and the problems are also increasing. Therefore, it is imminent to further strengthen the internal management of college canteens.

2. Problems Found in The Special Audit of Internal Control Management in Colleges and Universities

In recent years, the internal audit department of colleges and universities has carried out regular or irregular financial revenue and expenditure audits or special audits on the economic responsibilities of canteen managers during and after their tenure, and timely rectification of problems found through audits, and the management of university canteens has been optimized to a certain extent. At the same time, it also accepts external supervision such as special audits and inspections by the superior authorities, effectively strengthening the audit supervision of canteen funds. However, as the pressure on the operation of canteens continues to increase, there are still some problems in the management of canteens.

2.1. Some internal control systems are not well formulated and not properly implemented

The establishment of the internal control system of college canteens is mainly to reasonably ensure that the economic activities of canteens are legal and compliant, assets are safe and effective, financial information is true and complete, effective prevention of canteen operating risks, timely correction of errors, prevention of corruption, and improvement of canteen service efficiency and Effect. The following problems still exist in the process of formulating and implementing the internal control system of college canteens: First, the incompatible duties of key posts are not separated. In the compilation of rules and regulations of some colleges and universities, the formulation of the responsibilities of the canteen warehouse supervisor covers the acceptance, storage, distribution, accounting, clearing and inventory of all raw materials, food, materials, and low-value consumables in the canteen. The supervisor actually implements the established system, but this also violates the regulations on the separation of incompatible positions such as acceptance, storage, and bookkeeping. Second, there is no specific implementation plan for wage payment. In the salary and welfare implementation plan formulated by the logistics department of some universities, the overtime performance is accrued according to a certain rate of the monthly balance of each canteen, and paid according to the level. However, no implementation plan with a specific payment ratio has been formulated during the specific implementation process. The third is that the raw material acquisition management system has not been implemented. During the distribution process of the raw materials purchased by itself, the purchase plan is basically used as the proof of the purchase plan and the requisition list of each canteen, and no separate requisition form is issued for the raw materials received by each canteen. The warehouse management system is a mere formality.

2.2. There are flaws in the self-purchasing stage

The self-purchasing link of college canteens is the key control point of the internal management of canteens. It is

both important and complicated. It mainly encounters the following problems: 1. The self-purchasing personnel of the canteens have insufficient procurement experience. At present, the procurement personnel in college cafeterias generally lack procurement-related knowledge and experience, mainly because they lack procurement professional background or do not have procurement business guidance and training from the school government procurement department, and various problems are prone to occur in the procurement process. 2. The published technical parameters of procurement requirements are not perfect. Due to the lack of procurement experience of canteen procurement personnel, the specific specifications of the products are often not clearly marked when the procurement requirements are released, resulting in different quotations from suppliers and making the procurement work in trouble. 3. The setting of supplier qualification review conditions is not scientific. All colleges and universities have certain procurement procedures in the process of self-purchasing and bidding, but in the supplier qualification review process, the qualification conditions for suppliers are not scientific or operable, such as setting the conditions in the product supply industry. The terms of the relevant regulations or the conditions set up are not comprehensive, and in the end most of the bids are won with the lowest price or the highest preferential rate. 4. There are human factors in the publication of procurement information. Although the bidding and procurement work of canteens has been made public in accordance with the procurement procedures, the scope and strength of the procurement information disclosure is not enough, and the bidding and procurement information cannot be transmitted to more suppliers in a timely manner, so as to achieve the purpose of fraud by reducing the number of suppliers participating in the bidding. In addition, there are cases where insiders disclose procurement information in advance, leading some suppliers to have more time to prepare bidding materials. The above situations have seriously affected the fairness and transparency of bidding and procurement work. 5. The actual purchase price is higher than the adjusted price. Due to information asymmetry and other reasons in the process of delivery and payment of some raw materials, the purchase price paid is higher than the adjusted price due to price fluctuations.

2.3. Insufficient cost control

In recent years, the price of raw materials in college canteens has been rising, the wages and benefits of canteen employees have been increasing, and the impact of the new crown pneumonia epidemic. How to control operating costs has become a major problem in college canteens. Insufficient cost control of canteens in colleges and universities is mainly manifested in the following three aspects: First, the canteen management personnel do not pay enough attention, the cost accounting process is simple, and the cost accounting is not standardized. The management system of raw materials in and out of the warehouse is not strictly implemented, some raw material records are lost, and the relevant records of cost accounting are missing and not detailed. There is no strict control and check in important links such as acceptance, storage, and delivery. The source of cost accounting data for accountants is not clear, and even cost management is out of control, and cost accounting is inaccurate; second, the method and caliber of cost accounting are not uniform. The accounting of college canteens is managed by the school

finance department. The cost accounting of accountants is not on the same channel; the third is that the cost accounting management system is not perfect, and the focus of calculation is still reflected after the event. The cost budget before the event, the cost control during the event, and the cost analysis after the event are mere formalities.

2.4. Poor record keeping

Scientifically managing the archives of college canteens is an important measure for the scientific management of college canteens. At present, the archives management of college canteens is not perfect enough and needs to be further strengthened. For example: raw material arrival acceptance, incomplete examination and approval procedures for outbound and requisition lists, poor data storage environment, no special metal cabinets, etc. Damaged and lost raw material records and documents due to insects and other phenomena in rainy days. In addition, during the distribution of raw materials, the purchase plan is basically used as the proof of the purchase plan and the requisition list of each canteen, and no separate requisition form is issued for the raw materials received by each canteen, such as: fresh chicken and duck meat, fresh Raw materials of pig feet, vegetables, and aquatic products. There are significant gaps in records management.

3. Effective Measures to Strengthen Internal Control Management

3.1. Strengthen system construction and strengthen internal control management

Revise and improve the various systems of the canteen, and gradually form a long-term mechanism that uses the system to manage people, rely on the system to do things, and use the system to regulate behavior. Further sort out and revise relevant management systems such as canteen salary and welfare distribution plans. Reasonably set up key positions for internal control, clearly divide responsibilities and authorities, implement corresponding separation measures, and form a working mechanism of mutual restraint and mutual supervision. Establish a strict acceptance system and a warehouse management system. Purchasing personnel and acceptance personnel do a good job of inspection and acceptance according to the procurement plan, procurement quantity, and procurement quality, and then the warehouse custodians classify and register them in the warehouse, and strictly control the quantity and quality of the acceptance personnel database. When the inventory items are out of the warehouse, the outbound form (receiving list) must be filled out, and the canteen management personnel, warehouse custodians, and canteen managers will jointly review and sign the goods out of the warehouse. occur. Strictly follow the provisions of the "Basic Standards for Internal Control of Enterprises" to further improve the construction of the internal control system, separate incompatible duties, and implement regular rotations for procurement staff; through optimizing business processes and strengthening internal audits, all The whole process of business and each link is supervised, and the responsibilities of all parties are clarified to prevent economic risks. Establish and improve the rules and regulations for the management of decentralized procurement of canteen raw materials, clarify responsibilities and authorities, effectively prevent procurement violations, and continuously improve the quality of canteen self-

purchasing work. In addition, strengthen the construction of party style and clean government and anti-corruption work, and compile a handbook of risk points for clean government in canteens. We should carefully sort out risk points, analyze risk manifestations, and formulate effective supervision and prevention measures for key positions and key links such as personnel, finance, materials, and affairs in Weirao Canteen.

3.2. Do a good job in cost budget control

College canteens should attach great importance to the cost and budget management of canteens, continuously deepen the reform of the budget management system, strictly enforce financial discipline, practice diligence and thrift, oppose extravagance and waste, continuously improve the quality and efficiency of canteen budget preparation, and promote scientific and refined budget management. At the same time, the canteen managers of each sub-canteen should fully understand the importance of cost budgets, prepare raw material procurement plans in a timely and scientific manner, and strictly implement the annual budget preparation indicators. If budget adjustments are required, they should strictly follow the school's approval procedures.

3.3. Strengthen procurement link management

College canteens can set up a special procurement team to be responsible for the sporadic procurement of materials in the canteen. At the same time, they can contact universities in the area to reach a management model of joint bidding and procurement, which can effectively reduce the cost of canteen material procurement. Standardized management of the procurement process is adopted: an intelligent system is adopted to strengthen management and effectively reduce financial risks. By improving the procurement strategy, optimizing the procurement process, and standardizing the procurement management, various disadvantages in the procurement process can be prevented, so as to achieve the goal of reducing procurement costs and improving procurement efficiency.

3.4. Strengthen the accuracy of cost accounting and effectively control the cost of canteens

Further strengthen the management of operating costs and operating expenses, do a good job of cost control, and promote the sustainable development of logistics service guarantee work on the basis of effective control of meal prices. The introduction of the warehouse management system enables the canteen financial personnel and relevant management personnel to realize real-time inventory monitoring, and can check the data of raw materials entering and leaving the warehouse at any time, speed up the cost accounting speed, and improve the standardized management of raw materials.

In addition, the financial departments of colleges and universities should intensify efforts to provide professional knowledge training for full-time financial personnel in canteens and conduct business research in the industry, strengthen guidance on financial business work in canteens, continuously improve business quality, grasp and handle every link of cost control, and do a good job of cost control. Accounting and effective cost control; the audit department of colleges and universities should strengthen supervision, conduct special audits such as canteen financial revenue and expenditure on a regular or irregular basis, discover management loopholes in time, make immediate changes,

continuously optimize the internal management of canteens, and prevent economic risks.

3.5. Strict and effective management of canteen information to reduce management risks

First of all, for the acceptance of raw materials in the canteen, the internal control system must be strictly implemented, and management personnel, purchasing personnel, and custodians will jointly participate in the acceptance inspection and sign the acceptance receipt. The raw material receipts for in and out of the warehouse also need to strictly implement the management system of in and out of the warehouse, scientifically and rationally prepare the procurement plan, strictly approve and issue the raw material receipt, effectively avoid the blindness of the procurement plan and the randomness of raw material requisition, standardize the management of canteen raw materials, and ensure that raw materials Document integrity. Secondly, it is necessary to strengthen computer information construction such as acceptance, warehousing, and cost accounting, further strengthen the canteen's standardization of raw material management, speed up cost accounting efficiency, and improve the timeliness and accuracy of canteen financial management and cost accounting. It matches. Finally, relying on the school network intelligent office system (hereinafter referred to as OA system), improve the work process of canteen raw material procurement, requesting instructions, reporting, cost accounting, etc., and effectively save important information related to the canteen. Make full use of the school OA system, focus on simplifying procedures, reducing materials, optimizing services, shortening time, further improving the efficiency of cost accounting, and scientifically preserving trace materials. A canteen file room is specially built to manage paper materials such as canteen in-out materials, procurement materials, contracts, requests for instructions, reports, etc. in strict accordance with the "Accounting File Management Measures".

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