

The Research on the Tracking Audit Evaluation System of Targeted Poverty Alleviation Policy

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ABSTRACT

In recent years, China's targeted poverty alleviation has made great progress both in the formation of the policy system and in practice with remarkable work effect, but there has not been a set of specific tracking audit evaluation system of policy implementation. The paper relies on the "immune system" and "tracking audit" theories to design the evaluation process, guided by Kaufman's comprehensive evaluation model, combined with relevant national policies and the "5E" performance model to construct the qualitative and quantitative combination of indicators which are throughout the whole process of formulation stage, implementation stage and influence stage of targeted poverty alleviation policy. The paper takes the implementation of targeted poverty alleviation policy of XX County in 2017 and 2018 as an example to carry out tracking audit. The results showed that the implementations of targeted poverty alleviation policy in the county for two years were relatively good, and it presented an upward trend year by year, which had achieved significant results.

Keywords: *Targeted poverty alleviation, policy implementation, tracking audit, evaluation system*

1. INTRODUCTION

The issue of poverty alleviation has always been the focus of global attention. As early as the 1950s, world joint scholars proposed the theory of Poverty Vicious Circle (PVC) [1], the theory of Dual Economic Model (DEM) [2], and the theory of Human Capital Investment (HCI) [3]. China's governance system of poverty alleviation has successively undergone five stages of institutional reformation (1978-1985)-developmental poverty alleviation (1986-1993)-poverty alleviation (1994-2000)-comprehensive development (2001-2012)-targeted poverty alleviation (2013-present). China began to fully implement the tracking audit of major national policies in August 2014, and the National Audit Office began quarterly tracking audit on the implementation of targeted poverty alleviation policy from 2017. However, traditional poverty alleviation policy is facing some problems such as lack of poverty alleviation incentive mechanisms, unscientific identification of poverty alleviation targets, and imperfect supervision mechanisms [4], which affect the use of poverty alleviation fund and the implementation of national poverty alleviation policy to some extent.

Based on the realistic background and requirements of China's "targeted poverty alleviation", the paper closely integrates the formulation, implementation and evaluation of poverty alleviation policy with the tracking audit process to construct a set of practical evaluation index system. The evaluation index system not only relies on the

quantitative indicators of audit data, but also includes qualitative indicators to reflect the evaluation of the performance of the public entrusted responsibilities of the auditees, which exerts the efficiency and accuracy of audit evaluation and relieves the pressure of "full coverage".

2. CONSTRUCT EVALUATION SYSTEM

2.1. Design of Evaluation Process

According to the results of prior researches, based on the theories of "immune system" and "tracking audit", through some effective approaches and means such as legal compliance audit, performance audit of results, and audit accountability to construct a evaluation process of tracking audit of targeted poverty alleviation policy, which contributes to release the function of the national audit of revealing, resisting and preventing to the greatest extent. First, formulate targeted poverty alleviation policy and tracking audit goal based on the four precision goals of precision identification, assistance, management and assessment of targeted poverty alleviation; second, formulate local related policies based on the formulated national-level policies, and then determine tracking audit targets; third, implement tracking audit evaluation in conjunction with policy implementation, and timely feedback audit opinions to achieve audit, evaluation, and feedback simultaneously; fourth, public the results of tracking audit evaluation, accept public supervision, and propose amendments for policy formulation; finally, after

continuous circular evaluation, feedback, communication, correction, etc., a mechanism of targeted poverty alleviation that can operate autonomously is gradually formed.

2.2. Selection of Evaluation Model

The paper adopts the goal-oriented model of Kaufman et al. to carry out the evaluation from the three stages of policy formulation, implementation and influence. Each stage includes two steps: description and judgment. The description includes the specific content of the evaluation goal and the actual data through observation, and the judgment includes two links of standard comparison and procedure implementation. In any stage of actual operation, first, according to the purpose of the first step of the description link to determine the evaluation indicators of each stage, and observe the actual operation in the second step; second, in the judgment part, the importance of each evaluation index is compared based on the implementation status of the targeted poverty alleviation policy and the values obtained in the observation link to determine the key point of the poverty alleviation policy; at last, a comprehensive evaluation of the poverty alleviation policy is made based on the evaluation analysis. The set of tracking audit evaluation system combines theory and practice to promote the tracking audit of targeted poverty alleviation policy to form a system integration audit.

2.3. Selection of Evaluation Index

Criterion layer: In accordance with the formulation of targeted poverty alleviation policy, including the formulation stage, the implementation stage, and the influence stage.

Scheme Level One: The goals of “authenticity, legitimacy, and effectiveness” proposed in the National Auditing Standards (2019) are progressive among the three. The basic goals are authenticity and legitimacy, and the ultimate goal is effectiveness. The goals of targeted poverty alleviation audit are “precision, safety, and performance”, and the three are also progressive. The “5E” performance audit objectives or evaluation angles are “economy, efficiency, effectiveness, environment, and fairness”, which are the five angles of performance evaluation. There is a level relationship between the “5E” performance audit objectives. The authenticity of the national audit corresponds to the accuracy of the targeted poverty alleviation audit, the legitimacy corresponds to safety, and the effectiveness corresponds to performance.

Therefore, the final selection of legitimacy, accuracy and performance for the secondary indicators corresponds to the formulation, implementation and influence stages of the targeted poverty alleviation policy.

The goal in the policy formulation stage is to evaluate the authenticity and legitimacy of policy formulation. In the implementation stage, three types of projects are mainly reviewed for accuracy, safety, and efficiency. Evaluating the effectiveness of targeted poverty alleviation policy can most intuitively be evaluated from the three dimensions of poverty reduction benefit, economic benefit and social benefit [5]. Based on the scholars’ research, the paper sets economic benefit, social benefit and environmental benefit as the criteria to evaluate policy influences. Specific evaluation indicators are shown in Table 1:

3. CASE APPLICATION

The paper uses XX County in Northwestern China as a case to explain the application of the tracking audit evaluation system for the implementation of the targeted poverty alleviation policy. Following the Kaufman et al. goal-oriented model: first, perform a descriptive statistical analysis of implementation status of the county’s poverty alleviation policy to obtain the audit results of 2017 and 2018; second, use the analytic hierarchy process to construct a judgment matrix based on the above-mentioned two-year tracking audit results, and invite professional scholars and the leaders of policy enforcement departments to scale and score the importance, and use the sum product method to calculate the index weight; third, interview policy implementation entities and poverty alleviation targets, and take the proportion of the number of people who scored at different levels for each evaluation index in the 25 questionnaires to the total number of people as the element of the fuzzy matrix; at last, the above weight is multiplied by the fuzzy matrix obtained from the questionnaires to comprehensively evaluate the implementation influences of the targeted poverty alleviation policy in XX County.

The comprehensive evaluation results of the tracking audit of the county’s targeted poverty alleviation policy in the past two years were all “relatively good”. Through the tracking audit evaluation of the implementation of targeted poverty alleviation policy in XX County, it was found that the overall effect of XX County in the formulation, implementation and influence stages of targeted poverty alleviation policy in 2018 was better than in 2017.

Table 1 Tracking audit evaluation indicators for targeted poverty alleviation policy

Target layer	Criterion layer	Scheme Level One	Scheme Level Two	Nature
Comprehensive evaluation of tracking audit of targeted poverty alleviation policy A	Policy formulation stage B ₁	Authenticity (C ₁)	Meet national requirements (D ₁)	Qualitative
			Meet the requirements of the superior department (D ₂)	Qualitative
			Meet the requirements of poor areas (D ₃)	Qualitative
		Legality (C ₂)	Authoritative of formulation subject (D ₄)	Qualitative
			The development process meets compliance (D ₅)	Qualitative
			Reasonable content (D ₆)	Qualitative
	Policy implementation stage B ₂	Precision (C ₃)	Accurate identification of poverty alleviation targets (D ₇)	Quantitative
			Complete file and card information (D ₈)	Quantitative
			Sunshine management of funds (D ₉)	Quantitative
		Safety (C ₄)	Fund usage compliance (D ₁₀)	Quantitative
			Rationality of fund allocation (D ₁₁)	Quantitative
			Effectiveness of loan fund management (D ₁₂)	Quantitative
	Policy influence stage B ₃	Efficiency (C ₅)	Availability of fund (D ₁₃)	Quantitative
			Project completed on time (D ₁₄)	Quantitative
			Project specification implementation (D ₁₅)	Quantitative
		Benefit (C ₆)	Economic benefit (D ₁₆)	Quantitative
			Social benefit (D ₁₇)	Qualitative
			Environmental benefit (D ₁₈)	Qualitative

4. CONCLUSION

By applying the comprehensive performance evaluation system of the targeted poverty alleviation policy to the actual audit business in XX County, the following main conclusions are obtained: first, the policy implementation level is the decisive factor in the performance evaluation of tracking audit of the targeted poverty alleviation policy. The efficiency of policy implementation is the key factor of implementation, and it reflects the degree of consistency

between the input and output of the local policies, which points out the focus and direction for the subsequent tracking audit. Second, focus on integral benefits, take citizen satisfaction as the guide, and eliminate one-sided attention to economic benefit. Social and environmental benefits often reveal the satisfaction of poverty alleviation targets, and pay attention to changes in long-term qualitative indicators such as social atmosphere and sustainable development capability to promote the coordinated development of integral benefits. Third, the opinions of tracking audit must be disclosed in a timely

manner, and it can promptly put forward audit opinions on policy adjustments, supervise the progress of audit rectifications, and promote the tracking audit evaluation of targeted poverty alleviation policy to be better implemented through the mode of audit and feedback simultaneously.

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