



**RESEARCH ON INTERNAL AUDITS OF CHINESE PRIVATE
COLLEGES AND UNIVERSITIES — A CASE STUDY OF
PRIVATE COLLEGES IN GUANGDONG**



**LIN QIAO
6217195430**

**AN INDEPENDENT STUDY SUBMITTED IN PARTIAL FULFILLMENT
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Thematic Certificate

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LIN QIAO

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Advisor:.....*Chao Qiu*.....

(Asso. Prof. Dr. Qiu Chao)

Date:*18*.....*5*.....*2023*.....

.....*Jomphong Mongkhonvanit*.....
(Associate Professor Dr. Jomphong Mongkhonvanit)

Dean, Graduate School of Business Administration

Date:.....*14*.....*06*.....*2023*.....

Siam University, Bangkok, Thailand

Title: Research on Internal Audits of Chinese Private Colleges and Universities — A Case Study of Private Colleges in Guangdong

By: Lin Qiao

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Advisor: *Chiu Qiu*
(Asso. Prof. Dr. Qiu Chao)

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ABSTRACT

As the most basic response tool for risk prevention in business entities, the internal audit department is also essential to daily business management. Its inner meaning and external extensions are constantly expanding and enriching. The innovative use of risk-oriented audit methods in the internal audit of private colleges and universities has specific research significance in theory and practice. The basis of this focused on the current situation of internal audit development in colleges and universities in Guangdong Province. It studied and explored the path to achieving the transformation and development of internal audit in colleges and universities and to make contributions to promote the development of internal audits in colleges and universities. Rooted on the theory of accountability systems and audit immunity, this paper investigated the current situation of internal audits in private universities through questionnaires, analyzed the problems existing in internal audits in private universities, and proposed optimization countermeasures for risk-oriented internal audits in private universities in Guangdong Province. The risk-oriented internal audit optimization measures presented in this article can be helpful for Guangdong Province's universities to establish risk-oriented internal audits and help universities strengthen risk management, improve economic efficiency, and achieve the goal of value-added value.

Keywords: private college, internal audit, accounting inform

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Declaration

*I, Lin Qiao, hereby certify that the work embodied in this independent study entitled *Research on Internal Audit of Chinese Private Colleges and universities — A Case Study of Private Colleges in Guangdong* is result of original research and has not been submitted for a higher degree to any other university or institution.*

.....*Lin Qiao*

21 April 2023

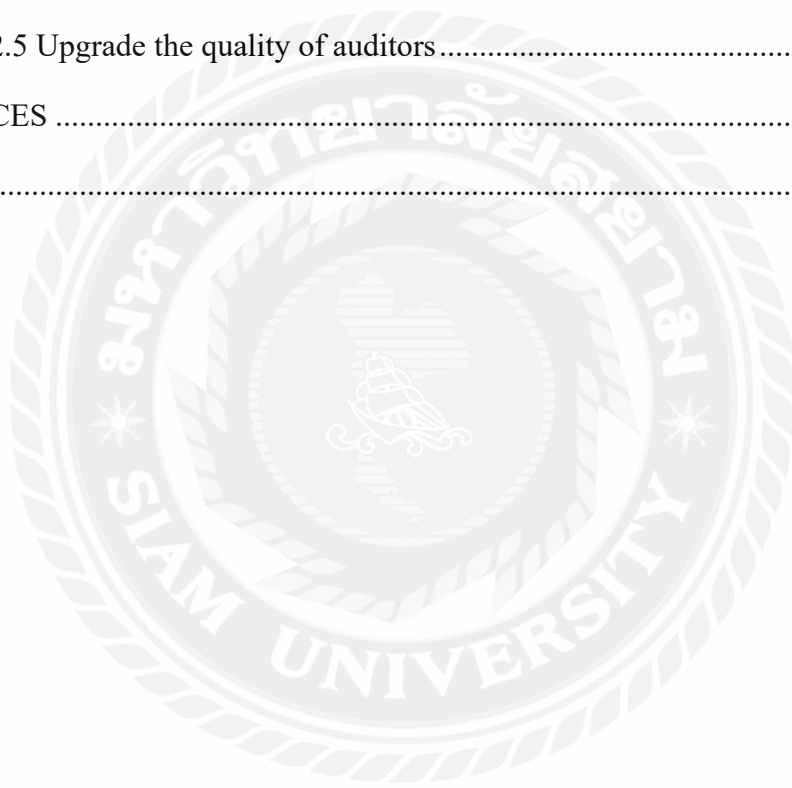


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CHAPTER 1 INTRODUCTION

1.1 Background of the Study

According to the statistics of the National Education Bulletin, in 2018, there were 750 private colleges and universities. Among them, there are 265 independent colleges and one adult college. There are 6,496,600 students enrolled in the university. A longitudinal comparison of the data from 2003 to 2018 shows that the number of private colleges and universities increased by 434%, and the number of students increased by 805% (Wang, & Mao , 2022).

In the past 15 years, the growth of private colleges and universities and the enrollment scale have been apparent. It is a powerful supplement to Chinese public colleges and universities to meet the educational needs of the people. The Law on the Promotion of Private Education was promulgated in 2002, followed by two amendments. The state has continuously improved relevant laws and regulations, marking private education's gradual legalization and standardization. The main content of the "Law on the Promotion of Private Education" (amendment), officially implemented on September 1, 2017, is to implement classified management of private schools. This means that private universities have entered a new stage of development. Whether you choose for-profit or non-profit private universities, on the one hand, you can enjoy the opportunities brought by the new policies. On the other hand, you have to face multiple risks from the procedure, market, and finance (Meng, 2018).

At the same time, under the influence of many factors, such as the reform of the local government's college entrance examination system, the expansion of public colleges and universities, and the inflection point of demographic dividend, private colleges, and universities are faced with many problems and difficulties that restrict their development. New policies and risks put forward new requirements for risk management of private colleges and universities. As an essential means and defense line of internal governance of private colleges and universities, internal audit should be effectively used to play its due role. Since private enterprises fund private colleges and universities, they have the characteristics of "independent management and self-responsibility for profits and losses." There is no unified standard of the internal audit system and no standard of audit business. The supplementary provisions of the Internal Audit of Education System issued by the Ministry of Education Decree No. 17 only emphasize that private institutions of higher learning can refer to these provisions according to the actual situation. In recent years, due to external competition pressure and internal environment changes, some private colleges and universities have paid more attention to interior audit work. It is essential to explore a better audit method to

optimize the internal audit work of private colleges and universities to standardize the healthy development of private colleges and universities (Miao, 2015).

1.2 Problem of the Study

As an essential object of audit supervision, internal audit plays a vital role in university management. In recent years, China has attached greater importance to education, with a significant increase in funding for colleges and universities, with a wide range of sources. The rapid development of colleges and universities has substantially impacted internal audits in colleges and universities. Work to diversify audit needs (Bi, & Ye, 2019).

Internal audit plays an increasingly important role in the reform and development of universities. However, with the gradual deepening of educational reform, the interior audit work in colleges and universities lags far behind the new audit model, so it can no longer meet the current needs of the development of educational research and internal management in colleges and universities (Li, 2009). Therefore, to provide higher education and scientific research development, and internal control with more high-quality and effective audit services, there are mainly two issues that need to be addressed:

1. Does the internal audit work of private universities comply with the audit process?
2. What factors affect the internal audit work of private colleges and universities?

1.3 Objectives of the Study

Previously, the audit content only checked the financial revenue and expenditure situation. Internal audit in universities has added many new businesses, such as infrastructure and maintenance project audit, internal control audit, risk management audit, economic responsibility audit, etc. Audit, etc. The audit object is also gradually developing toward the direction of internal management in universities (Guo, 2016).

1. Describe the current situation of internal audits in private universities.
2. Propose suggestions for the existing internal audit problems in private universities.

1.4 Significance of the Study

Most scholars' research subjects on risk-oriented audits are state-owned enterprises or commercial banks but seldom pay attention to private colleges and universities. However, in specific industry-specific analysis, private colleges and universities differ from public colleges and universities, institutions, and enterprises; this paper analyzes the feasibility and necessity of risk-oriented audit applications in

private colleges and universities. Practical suggestions and suggestions for improvement can better help private colleges and universities in the new situation to adjust their strategic objectives, improve the education environment, take multiple forms to deal with and avoid significant risks, and find a road of character development in the complex environment of private higher education (Robert, 2013).

According to the development status and the policy and market environment of Chinese private universities, this paper elaborated on the risk-oriented audit application in the internal audit process, after analyzing the audit procedure data, pointed out the problems in the practical application and the reasons for the analysis, and put forward targeted suggestions. The experience of optimizing internal audits can also provide a reference for the healthy and stable development of private colleges and universities at the same level. For colleges and universities at other levels, specific problems should be analyzed in detail, and corresponding adjustments should be made according to the actual situation of their development (Han, 2018).

1.5 Limitation of the Study

There are still some things that could be improved in this paper. When analyzing the status quo of internal audit of colleges and universities in Guangdong province, some private colleges and universities only communicate with some provincial colleges and universities to obtain data in the process of investigation and interview because the relevant system of announcing internal audit results is not perfect, so the analysis of the status quo may not be comprehensive and systematic. In the case analysis, due to the inability to thoroughly understand all the internal audit details of the university, the study may need to be more objective and accurate, and there may be some deviations. In addition, my level needs to be improved, as I cannot carry on a deep analysis of the internal audit of colleges and universities (Li, 2010).

CHAPTER 2 LITERATURE REVIEW

2.1 Literature Reviews

The idea of internal audit originated in the slave society and did not officially become a profession until the 1940s. In 1941, 25 internal auditors in New York reached a consensus for the better development of the same institution. Then they established the International Institute of Internal Auditors, now the IIA. With the continuous change of economic form and business model, the connotation of internal audit is becoming more and more extensive. The internal status audit is one of the three audit modes alongside government audit and social audit. IIA is committed to promoting the development of international internal audit work. Over the past 70 years, the definition of internal audit has been revised several times (Li, 2008). The latest revised report of the internal audit has both inherited and new developments, mainly emphasizing the following points:

(1) Add value

Bill Beckett proposed in his book *The System of Internal Audit Functions* that value issues would completely replace independence as the core goal and dominate the internal audit work. Because the previous workload of internal audit added value needed to be more apparent, and the added value for the organization was often reflected as stop-loss, the implicit value was easily ignored. Added value is recorded and visible. Controlled losses and cost savings are not registered and can only be reflected through a comparative analysis. Therefore, IIA has put forward a guiding new direction by adding the term "added value" to the newly revised definition of internal audit. In summary, consulting services will put forward constructive suggestions for the organization, make up for defects, deal with potential risks, and thus add value to the organization. Therefore, it is more than consulting services that can add value to the organization (Huang, 2015).

(2) Improve organizational operation

Wallace found through experimental research that, compared with companies without internal audit institutions, companies with internal audit institutions have apparent advantages in scale, supervision, competitiveness and profitability, better cash liquidity, proper implementation of relevant financial policies, more competent and responsible employees, and better overall operation and management. Beasley's research found that it is easy to detect fraud in financial statements and organize timely adjustment measures if there is an independent internal audit department (Luo, 2009).

(3) Internal control

Jill Cotmancher's research on internal audit believes that "internal control" is the main product of modern internal audit. Anderman Chambers and other scholars pointed

out that internal control should be the core of internal audit management theory. They are looking back on the fifty-year history of IIA, Victor. Brink talked about "internal controls" that should get the most attention from internal audits (Fan, 2014).

(4) Risk management

The Enterprise Risk Management-Integrated Framework of COSO puts forward some representative views. In the Risk Management of various entity operating organizations, internal audit can add value through confirmation services and consulting services. By writing the evaluation report of crucial risk points, the internal audit department is also applicable to evaluate the risk management level of the audited unit to judge whether the countermeasures for key risks are complete and provide objective explanations of the risk management activities concerned by the board of directors, to ensure that the critical operational risks are managed prudently. The internal control system of the organization is operated effectively (International Institute of Internal Auditors, 2017).

With the rapid changes in the external environment and internal risks, internal audit has naturally developed a new risk-oriented model to adapt to the development needs of the unique situation. The risk-oriented audit was first applied in foreign CPA audits and then gradually introduced into China and achieved rapid development, which has become the leading theory used in the audit field today (Li, 2002).

Overseas, KPMG set up a research group headed by Bell, Solomon, Mars, and Thomas and published the research report "Organizational Audit from the Perspective of Strategic Systems" in 1997. Subsequently, Ernst & Young and Deloitte also explored the new audit modes of BEAT and AS/2, respectively. Although there are slight differences in the specific framework mode, the basic principles of the above three can reflect the focus of the risk-oriented audit. This method has been widely used in internal audit practice. Mcning Mc Name (1997) put forward the concept of risk-oriented internal audit at the very beginning, but the audit line changed significantly. We must first determine the development of business objectives, identify potential risks and crises, and then adopt audit procedures to test and evaluate whether the internal control is practical and reasonable. In the second half of the 1990s, scholars such as Sellin focused on studying the new paradigm of risk-oriented internal audit and put forward many unused views. Internal audit is no longer a single supervision but also an enterprise management participant to manage enterprise risk and internal control to reduce enterprise risk and increase value (Li, & Chen, 2006).

Stuart Turley believes that the risk-oriented audit mode is an inevitable product of the development of auditing with The Times and a subtraction of traditional auditing methods. Its appearance can provide a higher degree of reasonable guarantee for auditing. In June 2002, the International Audit Practice Committee held a meeting in Beijing to discuss the new risk model, modify the traditional audit model, and issue a

series of audit risk standards so that the risk-oriented audit model has formed a unified authoritative view in the form of bars. WM.Lemon pointed out that risk-oriented internal audits should shift their focus to strategic enterprise management and risk management. Targeted risk management through risk assessment is very helpful for improving the efficiency of risk management, enabling employees to have more precise goals and expanding corporate profits (Li, 2009).

After many years of development and exploration, internal audit has significantly developed in theory and practice. Risk - oriented model has been widely used recently. Although our private university internal audit work started late, the standard differs. Still, under the new situation, private university external environment and internal risk urgently need to appear in the new internal audit mode, how to effectively use the internal audit to improve the personal university governance ability to the private enterprise investment in schools of colleges and universities of practical significance (Yu, & Wang, 2008).

2.2 Theory of Reviews

2.2.1 Audit immunization

Liu Jiayi first proposed the audit "immune system theory" in 2007. He believes "modern state auditing is an immune system for economical operation." Auditing is to protect property safety and identify risks and hazards in advance, gain insight into potential hazards caused by hazards, and then nip dangers in the bud in advance. As a fully functional immune system, it is necessary to gain timely insight into the virus and eliminate it and achieve the function of early warning and prevention. Before the virus is to be generated but not yet developed, the alarm should be sounded in advance (Andreas, & Anastasios, 2009).

The operating mechanism of the human immune system is the discovery of virus invasion, the alarm of the immune system, and the production of human antibodies that ultimately generate immune capacity. As the patron saint of an organization, internal audit has an internal mechanism similar to the human body's immune system. It can be divided into four aspects: identifying problems, solving problems, improving vulnerabilities, and enhancing the organization's resistance to hazards, building a robust immune system. Its principle of action is a continuously spiraling process through which the audit plays its supervisory, inspection, defense, and self-healing functions. It constantly increases the anti-risk and adaptive capabilities of the "immune system," ultimately improving the operation and management of enterprises and achieving organizational value added (Xu, 2019).

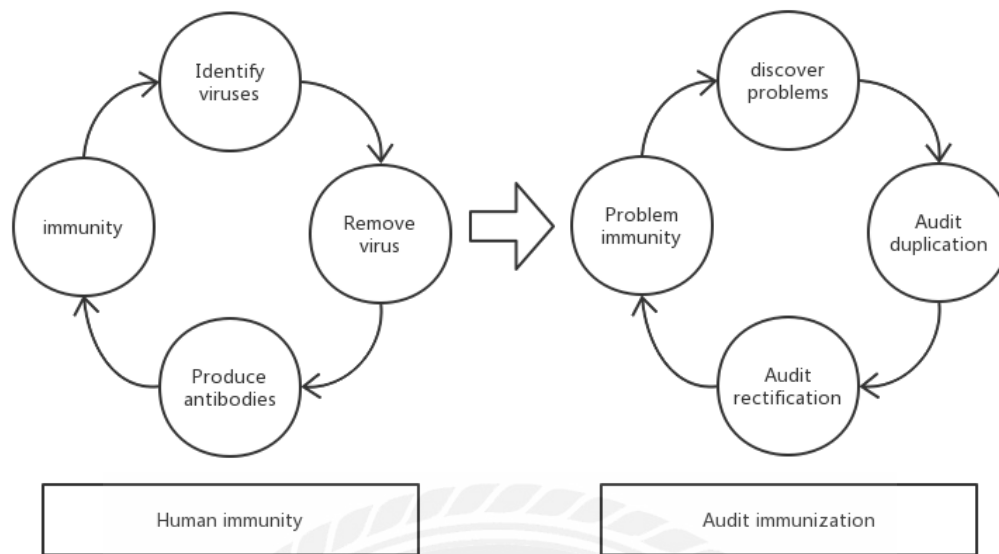


Figure 2. 1 Audit Immunization Chart

(1) Identify: Identify issues

As the "immune system" of an organization, the basic premise for internal audit to play its role is to provide timely insight into the illegal and criminal activities within the organization, identify worms that erode the interests of the organization, maintain the regular operation of the enterprise management mechanism, and create a good management atmosphere. Therefore, in the daily economic activities of colleges and universities, the internal audit department should maintain sufficient awareness and vigilance regarding the risks in the financial matters it participates in, identify high-risk issues that may endanger its economical operation, and timely reduce possible economic losses (COSO, 2004).

(2) Clearing: dealing with issues

For an enterprise's economic operating system, inefficiencies and violations of laws and regulations will be seen as "mutant cells" in the design, which conflict with maximizing economic benefits. Internal audit has the "immune system" function, which can help enterprises remove "mutant cells" through the following two methods: first, use the deterrent power of internal audit. The existence of an internal audit as a conventional system for enterprises will serve as a deterrent to violations of laws and disciplines, forcing them to consider the cost of committing crimes and the possibility of being discovered before committing acts harmful to the organization's interests. This deterrent force will directly reduce the likelihood of violations and effectively safeguard universities' interests from being harmed. Secondly, improve internal control. Internal audit and an internal control can be regarded as the two guardians of enterprises. Internal control can help enterprises generate immunity against hazards from within, and even if risks occur accidentally, they can be eliminated through their

internal control system (David, 1997).

(3) Patching: improving the mechanism

Internal audit strictly conducts audits by existing laws and regulations, provides targeted feedback on issues and deficiencies in organizational mechanisms found during the audit process, and implements audit rectification. Auditor General Liu Jiayi pointed out that "constructiveness determines the vitality of internal audit and is a manifestation of fully exerting the immune function of audit." University economies should promptly identify and correct violations of laws and regulations that exist in various internal functional departments when handling economic affairs, further identify the root causes of problems, conduct in-depth investigation and research, strive to eliminate the root causes of issues, and fill and improve existing loopholes and risk points, To ensure their healthy and stable operation (Wang, 2004).

(4) Immunization: Resistance to viruses

From "economic supervision theory" and "economic cybernetics" to "immune system theory," the role of auditing is gradually improving. In the "theory of economic supervision" and "theory of economic control," the work content of internal audit is mainly aimed at afterward, and in-process and audit work is relatively passive. However, the "immune system theory" internal audit addresses various organizational problems by identifying, clearing, repairing, and generating an immune system. The most important task is to prevent them in advance. In the "immune system theory," audit work is carried out more actively, using its functions to help universities identify and to avoid virus attacks. Compared to the past, it is necessary to more timely gather the power of internal and relevant power departments in universities to solve problems and resist "viruses," and further help universities improve management mechanisms to achieve value-added value (Wen, 2015).

2.2.2 Fiduciary responsibility system

The entrusted economic responsibility system was born in a social environment in which two powers were separated and is a product of the development of the times. Asset owners employ external managers to help them manage. To protect the interests of asset owners from infringement, asset owners have the right to supervise the management process and have the right to require managers to report on it regularly. The operator who has been granted the management right shall use his professional knowledge and experience to conduct regular operations and management of the enterprise. The owner shall not interfere arbitrarily in this process. The main job of a professional agent is to ensure the integrity of assets, ensure the rational utilization of resources, maximize the economic benefits of the enterprise, and accept the supervision of the trustee during the operation process. To better evaluate the work of professional agents, we generally use their business operation performance as an evaluation

standard (Wang, 2015).

In the fiduciary responsibility relationship, university administrators play two roles simultaneously. To the outside of a university, the owner of the university should be the state and the public, and the administrator of the university should act as the trustee; Within the university, the university administrator allocates resources to various subordinate departments in the role of the entrusting party, as shown in Figure 2.2. The trust relationship between the state and the public towards universities has been internally extended through the transmission of university managers. Completing external fiduciary responsibility relationships has become the goal of internal fiduciary responsibility relationships in universities. Internal audit in universities has emerged to judge the completion of the entrusted responsibility relationship within universities. The internal audit of colleges and universities considers the work performance of the trustee by supervising and evaluating the completion of the assigned responsibility relationship. To ensure the implementation of the fiduciary relationship within the university, the university's internal audit has expanded its functions, using audit rectification work to supervise, inspect, and evaluate the performance of the internal trustee's job and identify deficiencies or areas that can be optimized in the trustee's position, to achieve the goal of improving the trustee's work efficiency, improving work effectiveness, and increasing work value, as shown in Figure 2.3 (Master of Arts, 1996).

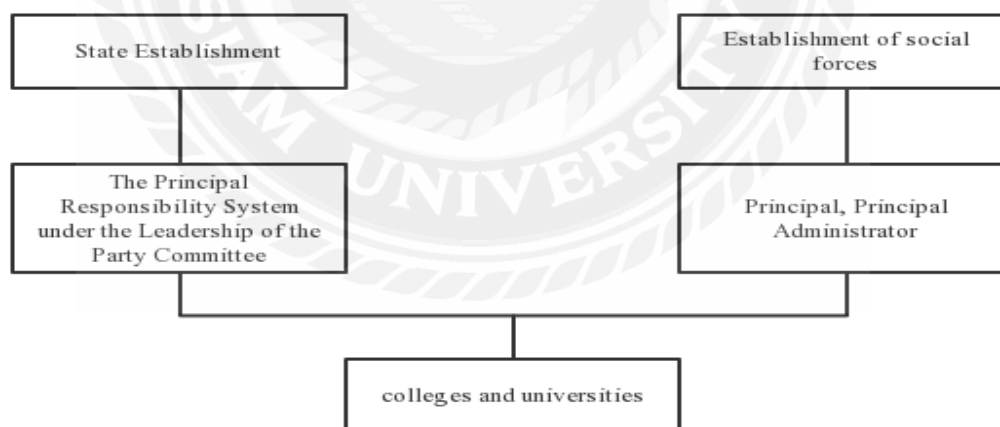


Figure 2. 2 External accountability relationship of university audit

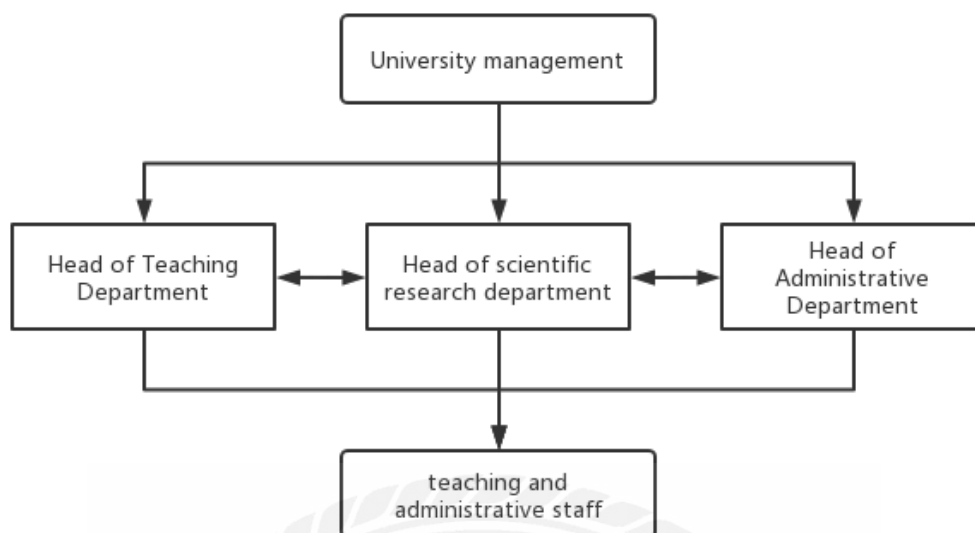


Figure 2. 3 Internal accountability relationship of university audit

2.3 Research Relevant

The "Provisions on Internal Audit" issued by the China Audit Administration on July 14, 1995, clearly states that "Internal audit is an activity in which departments and units implement internal supervision, inspect accounting accounts and related assets by the law, and supervise the authenticity, legality, and effectiveness of financial revenues and expenditures." "Implement an internal audit system according to law to strengthen internal management and supervision, comply with national financial regulations, promote the construction of a clean government, safeguard the legitimate rights and interests of units, improve business management, and improve economic efficiency." (Wang, 2010).

Article 4 of the Provisions on Internal Audit stipulates that internal audit: "Under the direct leadership of the main leaders of the unit, the internal audit institution shall, by national laws, regulations, and policies, as well as the rules and regulations of the department and the unit, conduct internal audit supervision over the finance, financial revenues and expenditures, and economic benefits of the unit and its subordinate units, independently exercise the power of internal audit supervision, and be responsible for and report on work to the leaders of the unit." "The Statement on Internal Audit Responsibility states that internal audit provides an independent evaluation function established within an organization to inspect and evaluate the activities undertaken by the organization." (Mei, 2011).

2.4 Research Framework

This article defines the connotation of "first pass," then conducts a theoretical analysis of university internal audits and reviews relevant literature. Then, according to the internal accountability relationship of the university audit, a questionnaire is issued, and after the questionnaire collection is completed, it is summarized and sorted out. Based on the audit immune theory, this paper analyzes and translates the data, expounds on the current situation of university internal audit, and extracts the existing problems of university internal audit. Then, it explores the causes of the existing problems in the university's internal audit, proposes solutions to the issues, and complements the loopholes in its internal audit mechanism (Xu, 2019).

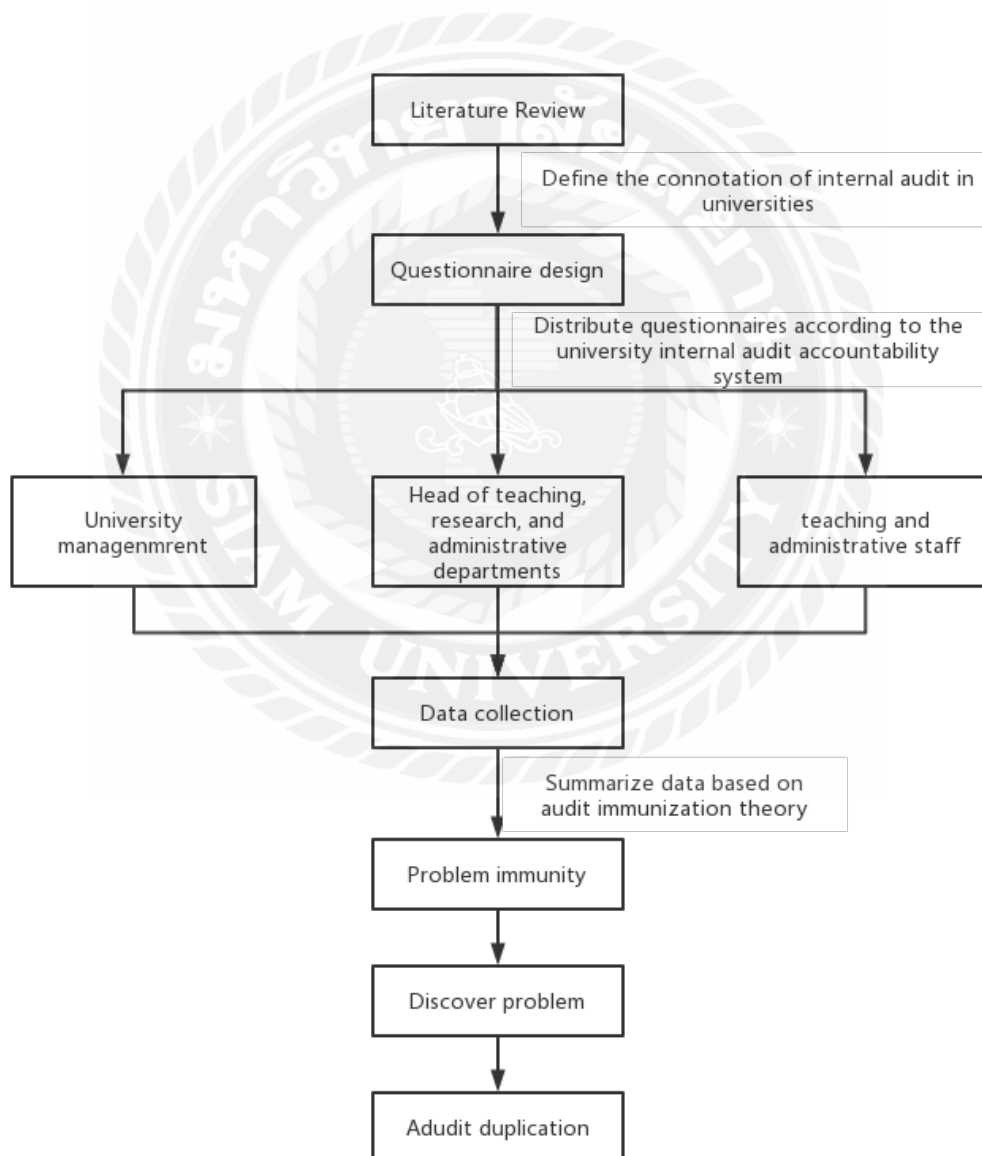


Figure 2. 4 Theoretical application process



CHAPTER 3 METHODOLOGY

3.1 Research Methods

In social science, quantitative research refers to the systematic empirical investigation of social phenomena using statistical, mathematical, or computational techniques. The such study aims to develop and apply mathematical models, theories, or assumptions related to social phenomena. The most crucial process in quantitative analysis is the measurement process because this process fundamentally connects the "empirical observation" and "mathematical representation" of phenomena. Quantitative data includes various information presented in numerical forms such as statistics or percentages. Quantitative research methods typically undergo four stages: obtaining data, pre-classifying data, analyzing data, and analyzing reports (Robert, 2013).

3.1.1 Questionnaire method

Statistical methods such as classification and summary are widely used in the questionnaire survey. The study and research results are combined with qualitative and quantitative analysis to analyze the problems and causes of internal audits of private colleges and universities in Guangdong Province. As well as the leadership of the university and other internal audit service objects and internal audit personnel on the future development of the university's internal audit prospects are analyzed (Wang, 2004).

3.2 Research Design

The design idea of this questionnaire is to focus on the determination and performance of audit ideas and functions that affect the survival and development of internal audits in private colleges and universities, as well as the microenvironment of internal audits while avoiding the general macro environment investigation faced by private colleges and universities. Moreover, to obtain the most authentic first-hand information, a strategy of "breaking up the whole into parts" has been adopted for some microenvironments, such as the survey of the allocation of internal audit resources in private colleges and universities. This strategy has been refined and concrete so that it can provide the information required for the survey to reflect the objective situation and verify the answers to other relevant questions in the questionnaire to improve the authenticity of the survey data. At the same time, based on the actual situation of private colleges and universities in Guangdong Province, we have selectively selected some issues that reflect the development of internal audits in private colleges and universities for investigation. Based on obtaining investigation

data on these issues, we can learn about other relevant situations according to the internal relationship between various components of the audit theoretical system. We hope to obtain sufficient information through limited questionnaire questions to ensure the realization of the purpose of this investigation and research (Binfor, & Samuel, 2013).

3.3 Hypothesis

H1: The relationship between the existing allocation of human, financial, and material resources in the university's internal audit and the tasks to be completed is satisfied.

H2: Colleges and universities implement the idea of internal audit as supervision. The practical orientation of internal audit in universities is supervision.

H3: Internal audit plays a vital role in universities' construction, development, and daily management.

H4: The existing knowledge, technology, and methods meet the needs of the audit work.

3.4 Population and Sampling

On October 25, 2021, the Ministry of Education announced the list of regular national universities as of September 30, 2021. There are 160 universities in Guangdong Province, including 67 undergraduate institutions, 38 public undergraduate institutions, 25 private undergraduate institutions, 2 Chinese foreign cooperative colleges, and two mainlands, Hong Kong, Macao, and Taiwan cooperative colleges. There are 93 junior colleges, 67 public colleges, and 26 private colleges in Guangdong Province (Wang, 2015).

According to this questionnaire survey's research purpose and determination basis, the spatial scope is limited to private universities in Guangdong Province. The object of the investigation is determined to be within the range of internal auditors, school (college) leaders, and superior competent department leaders who are familiar with the internal audit situation of private universities in Guangdong Province, as well as the broad range of internal audit service objects - functional departments, departments (business departments), and school run enterprise leaders and employees.

3.5 Sample Size and Data Collection

A total of 240 questionnaires were distributed, and 200 valid questionnaires were retrieved for this questionnaire study. Among them, 80 useful questionnaires were filled out by internal auditors, 20 valid questionnaires by school leaders and superiors,

and 100 valid questionnaires by school functional departments, departments, school-run enterprise leaders, and employees.

3.6 Reliability and validity analysis of the scale

3.6.1 Variable reliability test

The reliability of a questionnaire refers to the consistency of the results obtained when using the same method to measure the correctness and accuracy of the data. Reliability analysis was conducted using Cronbach's Alpha value to determine the reliability level of the variables in the questionnaire and the questions set in the questionnaire. Generally speaking, if the reliability is more significant than 0.50, it is considered to have good reliability. If it is more critical than 0.80, it is deemed to have relatively high reliability. The reliability test results of each variable in this study are shown in the table, with a Cronbach's Alpha value of 0.823, indicating that the sample data of this questionnaire has high reliability and can be used for empirical data analysis (Vugovska, & Steblyanko, 2015).

Crobach's Alpha	N of items
0.823	12

Table 3. 1 Crobach's Alpha

3.6.2 Variable validity

Content effectiveness evaluation indicators include item level CVI and ICVI and scale level CVI (SCVI). CVI is mainly calculated through expert scoring and provides 4-level options. "1=uncorrelated, 2=weakly correlated, 3=strongly correlated, and 4=highly correlated. Each expert evaluates the project and calculates the proportion of experts who choose 3 or 4." For example, when five evaluation experts evaluate and 4 choose 3 or 4 points, I-CVI=4/5=0.8 (Naved, & Raimundas, 2013).

In this study, six experts who have been engaged in internal audit work in universities for over eight years were invited to form an expert committee to evaluate the content validity of the questionnaire on the status of internal audits in private universities in Guangdong Province. The results showed that the I-CVI values of each item in the questionnaire were >0.8. The average I-CVI value was 0.915, higher than the reference values of 0.78 and 0.9, indicating that the questionnaire had good content validity. In addition, the expert committee believes that all items in the questionnaire are clearly expressed, which can better reflect the current situation of internal audits in private universities in Guangdong Province.

	A ₁	A ₂	A ₃	A ₄	A ₅	A ₆	I-CVI
Q ₁	4	4	4	4	4	4	1.00
Q ₂	3	4	3	4	3	4	1.00
Q ₃	3	2	3	3	3	3	0.83
Q ₄	4	3	4	4	3	3	1.00
Q ₅	3	3	3	3	3	2	0.83
Q ₆	2	3	3	3	3	3	0.83
Q ₇	4	3	4	4	4	4	1.00
Q ₈	4	4	4	4	4	4	1.00
Q ₉	3	3	2	3	3	3	0.83
Q ₁₀	3	3	4	3	3	2	0.83
Q ₁₁	3	3	3	3	3	3	1.00
Q ₁₂	3	3	2	3	3	3	0.83

Table 3. 2 Statistical Table of Expert Scores for Content Validity

CHAPTER 4 DATA ANALYSIS

4.1 Survey Results

From the statistical table of the survey results (see Table 4.1 for the specific results), it can be found that the internal audit of private colleges and universities in Guangdong Province is still dominated by the idea of "audit is supervision" in terms of the determination (or implementation) of the audit idea, especially among the leadership respondents (all school leaders hold this idea). Regarding the decision and implementation of audit functions, 78.95% of respondents identified only one or two of the four parts, especially the proportion of school leaders was even as high as 93.33%. In terms of the performance of audit functions, nearly half of the respondents think that the quality (effect) of audit work could be better. In particular, 65 percent of the respondents were dissatisfied with the performance of school leaders and leaders of superior departments. In terms of setting up audit institutions, as high as 82.50% of respondents, especially 90% of the respondents in the category of school leaders and leaders of superior departments, believe that independent audit institutions should be set up. Still, only 62.50% of units have set up independent audit institutions.

Regarding leadership patterns, more than half (58 the school governor does not head 75% of the units. Regarding resource allocation, more than half (56.84%) of the respondents believed that the existing resource allocation could not meet the work needs. As for adopting advanced auditing techniques, 78.95% of the respondents worked in units that did not adopt computer auditing software and other advanced methods. Regarding the scope of work, 78.75 percent of units conducted at least four engagements (out of eight arrangements listed). In terms of the awareness of the adverse environment affecting the audit work, nearly half of the respondents believed there were more than five influencing factors.

Data Object project		Category and structure of objects							
		A ¹		B ¹		C ¹		Total	
		Quantity	structure (%)	Quantity	structure (%)	Quantity	structure (%)	Quantity	structure (%)
Total		80	100.00	20	100.00	100	100.00	200	100.00
Auditing ideas	Single supervision	35	43.75	15	100.00			50	52.63
	Other ideas	45	56.25	0	0.00			45	47.27
Audit	1-2	61	76.25	14	93.33			75	78.95

function		More than 3	19	23.75	1	6.67			20	21.05
Set up	Should be set	Yes	77	96.25	18	90.00	70	70.00	165	82.50
		No	3	3.75	2	10.00	30	30.00	35	17.50
	Have been set		50	62.50					50	62.50
			30	37.50					30	37.50
Leadership model		Chief executive	33	41.25					33	41.25
		Other	47	58.75					47	58.75
Whether the resources meet the requirements		Yes	32	40.00	9	60.00			41	43.16
		No	48	60.00	6	40.00			54	56.84
Work quality (effect)		Good	50	62.50	7	35.00	54	54.00	111	55.50
		Bad	30	37.50	13	65.00	46	46.00	89	44.50
Whether to use audit software		Yes	14	17.50	6	40.00			20	21.05
		No	66	82.50	9	60.00			75	78.95
Business carried out		Below 4	63	78.75					63	78.75
		Above 5	17	21.25					17	21.25
Adverse environment		Below 4	44	55.00					44	55.00
		Above 5	36	45.00					36	45.00
Note		When it comes to the investigation of the specific situation of colleges and universities, the leaders of the superior departments in charge did not make a choice, and the overall statistical number was 15; When summarizing, the total count is calculated according to the survey objects participating in the statistics.								

Table 4. 1 Statistical table of investigation results of internal audit status of private colleges and universities in Guangdong Province

Notes: 1. A: Auditors; B: Leaders of the university and superior departments; C: Leaders and employees of functional departments, faculties and school-run enterprises of the university.

2. Satisfaction: including complete satisfaction and basic satisfaction; Not satisfied: including partially satisfied, not satisfied and not satisfied at all.

3. good: including very good, good; Bad: Includes average, poor and very poor.

Object	Category and structure of objects
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		auditor		School leader		Total		
		Quantity	structure (%)	Quantity	structure(%)	Quantity	structure (%)	
Total		27	100.00	3	100.00	30	100.00	
Auditing ideas	Single supervision	8	29.63	3	100.00	11	36.67	
	Other ideas	19	70.37	0	0.00	19	63.33	
Auditing ideas	Single supervision	9	33.33	2	66.67	11	36.67	
	Other ideas	18	66.67	1	33.33	19	63.33	
organization setup	Should be set	Yes	27	100.00	2	66.67	29	96.67
		No	0	0.00	1	33.33	1	3.33
	Have been set	Yes	25	92.56	2	66.67	27	90.00
		No	2	7.44	1	33.33	3	10.00
Leadership model	Chief executive	15	55.55	2	66.67	17	56.67	
	Other	12	44.45	1	33.33	13	43.33	
Whether to use audit software	Yes	12	44.45	2	66.67	14	46.67	
	No	15	55.55	1	33.33	16	53.33	
Business carried out	Below 4	15	55.55	1	33.33	16	53.33	
	Above 5	12	44.45	2	66.67	14	46.67	

Table 4. 2 Statistical table of the investigation results of the internal audit status of large scale private colleges and universities (with more than 1000 employees) in Guangdong Province

The results of Table 4-2 show that there is a significant gap in the development level of internal audits of private colleges and universities in Guangdong Province: More than 50% of the large-scale, well-developed private colleges and universities internal audits in higher stages of development, advanced audit ideas, accurate functional positioning, advanced audit technology means, master scientific audit methods, audit work range, the construction and development of private colleges and universities played a vital role, in the institute (school) has a higher status.

Data	Object	Category and structure of objects		
		auditor	School leader	Total

project		Quantity	structure (%)	Quantity	structure (%)	Quantity	structure (%)	
Total		21	100.00	6	100.00	27	100.00	
Auditing ideas	Single supervision	19	90.48	6	100.00	25	92.56	
	Other ideas	2	9.52	0	0.00	2	7.44	
Auditing ideas	Single supervision	21	100.00	6	100.00	27	100.00	
	Other ideas	0	0.00	0	0.00	0	0.00	
organization setup	Should be set	Yes	21	100.00	6	100.00	27	100.00
		No	0	0.00	0	0.00	0	0.00
	Have been set	Yes	4	19.05	0	0.00	4	14.81
		No	17	80.95	6	100.00	23	85.19
Leadership model	Chief executive	2	9.52	1	16.67	3	11.11	
	Other	19	90.48	5	83.33	24	88.89	
Whether to use audit software	Yes	2	9.52	0	0.00	2	7.44	
	No	19	90.48	6	100.00	25	92.56	
Business carried out	Below 4	18	85.71	5	83.33	23	85.19	
	Above 5	3	14.29	1	16.67	4	14.81	

Table 4. 3 Statistical table of investigation results of internal audit status of small scale private colleges and universities (under 500 employees) in Guangdong Province

Table 4-3 shows that more than 50% of small and underdeveloped private colleges and universities, especially adult and vocational and technical colleges, are at a lower stage of development. Even a handful of smaller new schools are in the preparation stage of internal audit. Some problems need to be solved in these colleges and universities: internal audit idea, function orientation, audit technology and method, audit scope, and function play.

4.2 Problems reflected in the survey results

According to the collation and analysis of the questionnaire data, it is found that

the majority (more than 50%) of the private universities in Guangdong Province have different degrees of problems in the audit ideas, functional positioning, quality of the audit work, the role of the internal audit, the position of the internal audit in the unit, the scope of the audit and the use of audit technology and methods. Based on the statistical sorting results of the questionnaire, the analysis is as follows:

4.2.1 The narrow idea of internal audit

After statistical analysis of the results of the questionnaire on internal audit thought, it was found that all the school leadership respondents unanimously chose supervision. Among the auditors, 63 people confirmed (or implemented) the single audit idea, accounting for 78.75% of the total, while only 17 people approved (or implemented) the compound audit idea, accounting for 21.25% of the total (see Table 4.4 for details).

According to the online data statistics, the vast majority of 50 private colleges (more than 30 colleges) determine (or implement) the idea of internal audit for the supervision (work responsibilities for administrative oversight, economic management and participation in bidding, etc.). Thus, no matter the leaders of private universities or internal auditors, it is too narrow to determine (or implement) the idea of auditing. They are still following the concept that auditing is supervision or financial supervision in the planned economy era (accounting for 43.75% of the total), or they give up essential responsibilities and only perform service responsibilities (accounting for 21.25%). They did not adapt to changes in the environment. Based on economic supervision, they do not carry out authentication business, participate in management, provide services, integrate care and service in control, and realize financial leadership and service in the authentication and participation in direction. Nor does it assist leaders at all levels to fully and effectively perform their entrusted economic responsibilities and realize the organizational goals of improving internal governance, strengthening risk management and internal control, and improving management efficiency and school-running benefits.

Content	The selection of audit ideas
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Data		Quantity	Percentage (%)
Project			
Single	Supervisor	35	43.75
	Management	11	13.75
	Service	17	21.25
	Other	0	0
	Total	63	78.75
Compound	Supervision and service	6	7.50
	Management and service	1	1.25
	Supervision, management and service	7	8.75
	Other	3	3.75
	Total	17	21.25
Total		80	100.00

Table 4. 4 Statistical table of auditor respondents' determination (or implementation) of audit ideas

4.2.2 Inaccurate internal audit function positioning

The questionnaire found that internal auditors, school leaders, and leaders of superior departments have inaccurate and incomplete positioning of internal audit functions. Among the 80 questionnaires of auditors collected this time, 61 have narrow functional positioning (single part or two positions), accounting for 76.25% of the total statistics (see Table 5 for detailed statistical results). A similar situation exists in the collected questionnaires of school leaders and leaders of superior departments. According to the statistical analysis of online data, the internal audit function of most of the 50 private colleges and universities (more than 30 colleges and universities) is limited to economic supervision. As the object of audit, the leaders and employees of the functional departments, departments, and school-run enterprises are the service objects of the internal audit of private colleges and universities, which have little or no influence on the functional positioning of the internal audit. Therefore, no statistics and analyses were made on selecting such survey objects.

Data	Project	Audit function	Total
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Object		Single	Two	Three	Four	
Auditors	People	22	39	14	5	80
	Percentage(%)	27.50	48.75	17.50	6.25	100

Table 4. 5 Statistical table of internal audit function positioning of respondents in the category of auditors

4.2.3 The quality of internal audit work needs to be improved

In this survey, it is found that there is a significant deviation between internal audit personnel and school leaders, leaders of superior competent departments, school functional departments, school-enterprise leaders, and employees who receive interior audit services in the evaluation of internal audit work quality or work effect, internal audit personnel self-evaluation of work quality is very good or good accounting for 62.50%. Among the service objects, only 35.00% are considered very good or good by the leaders, and 54.00% are considered very good or good by the groups of various departments. In addition, part of the questionnaire distribution and recovery was completed by internal audit personnel. Considering the special relationship between supervision, service, supervision, and receiving service between the auditee and internal audit, the auditee's personnel may have concerns. The overall quality or effect of work is not good enough and needs to be improved.

4.2.4 The role of internal audit in the construction and development of private colleges and universities is not ideal

According to the respondents' choices of five alternative questions about the application of internal audit in the construction, development, and daily management of private colleges and universities, the vast majority (162 people in total, accounting for 81.00 percent of the respondents) believe that the internal audit of private colleges and universities plays a vital role in the construction, development and daily management of colleges and universities. Among them, 71 people (35.50 percent) thought it was essential, while 91 (45.50 percent) thought it was necessary. Only 38 chose other options, accounting for 19.00%.

According to the survey results, the majority of respondents are optimistic about the role of internal audit in the construction, development, and daily management of private colleges and universities or have expectations of internal audit (as the service objects of internal audit, school leaders and leaders and employees of various functional departments, departments, and school-run enterprises think it is essential up to 81.00%). However, there is a big gap between expectation and reality, given the

above respondents' recognition of the quality (effect) of internal audit work. The internal audit of private colleges and universities has not played an ideal role in the construction and development of private colleges and universities. The internal audit department of private colleges and universities must live up to expectations, constantly improve the quality of audit work, and meet the urgent needs of private colleges and universities for internal audit in strengthening internal management, improving organizational governance, improving management efficiency, and school-running benefits. It plays an essential and positive role in constructing and developing private colleges and universities.

4.2.5 The independence of internal audit of some private colleges and universities needs to be improved

This questionnaire survey found that the independence of the internal audit work of some private universities needs to be higher. 90.00% of the school leaders and the leaders of the superior departments think that internal audit institutions should be set up (must be). But only 62.50% of private colleges and universities (according to the auditors' questionnaire) set up independent institutions.

In addition, according to online data statistics, most of the 50 private colleges and universities (more than 30 colleges and universities) do not set up independent internal audit institutions, generally with the commission for discipline inspection or discipline inspection offices. From the leadership mode of internal audit adopted by colleges and universities, 58.75% did not adopt the leadership mode of the administrative head with high independence, which restricted the autonomy of interior audit work. According to the management system of Chinese private colleges and universities (the director responsibility system under the leadership of the Party committee, the deputy director is responsible for and reports to the director), the internal audit organization (work) is led by the deputy director of the university (the institute), or even managed by other departments. Its independence can not be well guaranteed, and its status and authority in the organization will be affected, thus affecting the adequate performance of the audit function.

4.2.6 The allocation of internal audit resources in some private colleges and universities is insufficient

From the analysis of the survey results, it can be seen that the resource allocation of internal audit in some colleges and universities is insufficient and cannot meet the needs of interior audit work, thus restricting the smooth development of inner audit work from the change of internal audit staff, structure and low stability of audit team (only 37.89% of respondents are willing to continue to engage in audit work). Whether

to hire part-time and full-time auditors per capita office funds and their changes reflect the insufficient allocation of internal audit resources in some private universities.

4.2.7 The scope of internal audit work needs to be expanded

According to the statistical analysis of the questionnaire filled by the auditors, it is found that the scope (field) of the audit business carried out by the internal audit of private colleges and universities is very narrow. The vast majority (78.75%) of private colleges and universities only carried out one to four audit services, such as financial audit, infrastructure maintenance project audit, economic responsibility audit of leading cadres, internal control system audit, and coordination service audit. Some universities (5.00%) even carry out only one of them. Evaluation and verification services were not carried out, and only a few respondents chose the options of a fixed asset or foreign investment and its benefit audit. At the same time, fewer (only 21.25%) chose to perform more than five of the eight activities fully or involving the essential auditing functions (supervision, authentication, management, and service). In addition, according to online data statistics, the internal audit work of most of the four adult education and vocational and technical colleges (more than 30 colleges) is limited to a financial audit, capital construction maintenance project audit, and fixed assets investment audit, etc. (the job responsibilities are administrative supervision, economic supervision and participation in bidding and bidding, etc.). It can be seen that the scope (field) of internal audit of private colleges and universities in Guangdong Province is very narrow, mainly focusing on infrastructure (maintenance) project audit, financial audit, economic responsibility audit of leading cadres, coordination services, and other businesses (scope) (see Table 7 for details). This also reflects the fact that in recent years, with the expansion of the scale of private colleges and universities, the complexity of expenditure and expenditure, the increase of infrastructure maintenance projects, bulk material procurement and audit tasks of leading cadres leaving office, and the dominance of traditional financial cost and expenditure audit business, there is a great space for expansion.

Content Data		Change and configuration (%)					
		Increase	Invariable	Reduce	Yes	No	total
Project	quantity	18.95	13.68	67.37			100
	willing to continue with the audit work				37.89	62.11	100

	Per capita office expenditure	43.75		56.25			100
	Title structure	Senior professional		Intermediate		Junior and no	
	percentage(%)	18.12		51.57		30.31	100
	School size (number of staff)	less than 500		500-1000		More than 3000	
	Auditors (average number)	1.52		2.69		4.29	3.02
Per capita funds	Amount range (yuan)	less than1000		1000-3000		More than 3000	
	Percentage (%)	30.53		44.21		25.26	100
Whether to hire part-time auditors as needed					23.16	76.84	100
Whether to use computer audit software					21.05	78.95	100

Table 4. 6 Statistical table of existing internal audit resources allocation of private colleges and universities in Guangdong Province
(According to two kinds of questionnaires of auditors and school leaders (excluding 5 leaders of competent departments))

4.2.8 Audit techniques and methods to be improved

Among the questionnaires of auditors and school leaders collected by the investigation on whether auditors have used computer audit software, 20 chose Yes (using computer audit software), accounting for 21.05% of the total statistics. In contrast, 75 chose no (not using computer audit software). They accounted for 78.95% of the entire statistical population. According to the answers to this question, the internal audit technology of private colleges and universities in Guangdong Province still needs to be in manual audit technology, rarely using modern computer audit technology. Among the questions about whether the existing knowledge, technology, and methods can meet the needs of audit work, 23 respondents, accounting for 24.21% of the total, chose to satisfy or fully meet the needs of audit work. Sixty-eight people decided to be satisfied, accounting for 71.58% of the total, while four chose not to be happy or not satisfied at all, accounting for 4.21%. Based on the statistics and analysis of the above problems, such as the scope of audit work, the quality of audit work, and the adverse audit environment, we can be sure that the audit techniques and methods of the internal audit work of private colleges and universities in Guangdong Province cannot meet the needs of their functional performance and career development. Therefore, to improve work efficiency and quality, expand the scope of the audit, play a

bigger and better role in the construction and development of private colleges and universities, and provide high-quality services for the construction of colleges and universities, the internal audit of private colleges and universities in Guangdong province needs to improve the audit technology and methods.

Object Data Project	Each audit environment be selected	
	Number of people	Percentage(%)
Financial audit	80	84.21
Audit of capital construction and maintenance projects	82	86.32
Audit of fixed assets, foreign investment and benefits	39	41.05
Economic responsibility audit of leading cadres	45	47.36
Audit of internal control system	27	28.42
Evaluation, certification services	6	6.32
Coordinated service	38	40.00
Rescue service	19	20.00
NOTE	There are 5 leaders of superior departments in charge who have not made a choice, which is calculated as 95	

Table 4. 7 Statistical table of internal audit business development of private colleges and universities in Guangdong Province
(Based on the questionnaire statistics of auditors and school leaders)

4.3 the Reasons of Internal Audit Problems

Based on the dialectical relationship between the audit environment, audit, and its functions described above and the collation and analysis of the questionnaire, it is not difficult to find that the current situation and existing problems of internal audit of private colleges and universities in Guangdong Province are not only affected by the macro environment of society, politics, economy, culture, science, and technology. It is also influenced by internal audit thought, the organizational structure of colleges and universities, the quality of audit objects, and the allocation of audit resources.

4.3.1 Influence of narrow internal audit thought

From the situation reflected in the questionnaire that the internal audit ideas determined (or implemented) by private colleges and universities (management and executive level) are too narrow, it is not difficult to understand their reality that the function positioning of internal audit is not accurate and comprehensive, and the lack of the need (or requirement) for internal audit to participate in the management or decision-making of colleges and universities. In particular, the lack of desire for internal audits to play an active role in colleges and universities' management and decision-making process has become an inevitable result.

(1) The internal audit needed to adapt to the changes in the audit environment and innovate the audit ideas.

From the analysis of the questionnaire, it can be found that the internal audit (management and executive level) of private colleges and universities lacks sufficient understanding of the current new situation (environment) and naturally ignores the impact of the unique situation (background) on internal audit and the reform needs of internal audit to adapt to the changes of the environment, so it is still used in the era of the planned economy. The thought of "audit is supervision" before the new situation, such as the transformation of government functions, the expansion of college enrollment, the change of school running system, and the growth of self-sovereignty in running schools makes the development of audit thought lag behind the audit environment and the urgent needs of the construction and development of private colleges and universities.

(2) The narrow thinking of audit leads to the inaccurate positioning of the audit function.

Because the determination (or implementation) of the idea of internal audit is supervision, therefore, in the establishment of internal audit machinery, personnel, and other resources allocation, observation and thinking of problems, in the determination of audit procedures and audit techniques and methods of application, it is bound to be the implementation of the idea (or concept) or the implementation of services. This determines the original intention of carrying out internal audit 50 is to supervise the authenticity, legality, and efficiency of various economic activities and information of colleges and universities. Therefore, in auditing, it is natural to mainly perform the supervision function while ignoring the internal audit has other parts.

(3) Lagging audit ideas and inaccurate functional positioning limits the role of internal audit.

Because the audit idea to determine (or implement) is supervision, and the audit function to determine is supervision, so in audit practice, it can only play the role of leadership and limit the play of other positive parts.

4.3.2 Restrictions on the organizational structure of colleges and universities

By the political system, private colleges and universities have also established corresponding congresses of faculty and staff, leading organs, and supervision organs of schools and institutes. Meanwhile, a Party's leading organs and supervision organs have also been established, and a system of prefects' responsibility under the leadership of Party committees has been implemented. Significant matters of the university (college) shall be discussed and decided by the University (College) Party Committee, the University (College) president, or the joint meeting of the Party and government. However, in 51 public and private colleges and universities, there needs to be more authority composed of owners like the shareholders' meeting of modern enterprises and the board of directors and supervisors who supervise enterprises on behalf of shareholders. As a result, there is a lack of necessary (at least adequate) supervision on whether the principal-agent relationship between the most critical property owners (state assets commission at all levels and other investment subjects) and the management (school (college) leadership) and whether the entrusted economic responsibility generated is effectively fulfilled.

Most private colleges and universities generally only pay attention to the fulfillment and supervision of entrusted economic responsibilities in the internal management of colleges and universities; that is, they only emphasize the fulfillment and control of assigned financial duties of various departments or affiliated units to the leadership of the university (college), and the completion and supervision of entrusted economic responsibilities of leaders of departments or affiliated units by specific operators of grassroots operating institutions or financial businesses. Therefore, there is a certain arbitrariness in the lack of unified standards on whether and how to set up internal audit institutions, who leads them, their position in the organizational structure of schools (institutes), how many auditors are equipped, how many materials and resources are allocated, which leads to the poor independence and insufficient authority of the internal audit of most private colleges and universities. It could be more conducive to mobilizing enthusiasm for internal audit and the smooth development of interior audit work.

4.3.3 Influence of audit object quality

From the social and cultural environment of private colleges and universities and the questionnaires filled in by functional departments, departments, leaders, and employees of school-run enterprises in this research institute, the determination (or implementation) and applicable positioning of internal audit ideas of private colleges and universities are all concentrated as supervision. Their understanding of internal audit is still "audit is supervision." Therefore, in the subconscious, there is alarm and

alienation towards audit. Thus, the internal audit of private colleges and universities needs to report the attitude of supervision. Even to promote the strengthening of internal management, improve efficiency and efficiency of management and participate in its management activities, they will also use a variety of excuses to stay away from internal audits and decline the involvement of internal audits. Even if forced to accept the intervention of internal audit, will also take a variety of measures to hinder and interfere with the audit work, at least will not take the initiative to actively cooperate with the internal audit work, afraid of audit supervision, find him trouble. Suppose the collective interests of the department are taken into account. In that case, especially if the interests of the school (college) are not very consistent, they will adjust their management activities and various information materials, such as accounting statements reflecting the development of management activities by collective behavior, resulting in distortion, which will eventually lead to the difficulty of smooth audit work and affect the quality of the work.

4.3.4 Auditing Insufficient Resource configuration

According to the allocation of audit resources and the tasks to be completed or the need to carry out the work reflected in the questionnaires of auditors, school leaders, and superior departments, most private colleges and universities have the phenomenon of insufficient allocation of audit resources. In the staffing, composition, and stability of auditors, the number of per capita office funds and its change trend, auditors' knowledge, technology and methods and the degree of meeting work needs and other issues of choice and the phenomenon of basic similar to the above problems and the rapid development of private colleges and universities in the scale of education, economic activities The increasing complexity of the growing demand for internal audit between the widening gap to analyze the quality of interior audit work or work effect is not good reason is prominent.

4.3.5 Obstacles to the quality of internal audit work

Due to the limitation of audit ideas and functional positioning, the scope of audit business is affected, but also because of the audit resources required to carry out the work (including auditors and their stability, office funds, advanced audit technology, and methods, etc.) can not be guaranteed, resulting in the internal audit work face is narrow, enthusiasm is not high, the quality of work is not high, the effect is not good enough, and then affect its role.

4.3.6 Lack of understanding of internal audit risks

According to the statistics of the results in Table 8, the majority of internal audit personnel, school leaders, and leaders of superior departments realize that the economic

activities are becoming more and more complex and the transparency is not high; the independence of internal audit work is poor, the authority is not high, and the shortage of audit resources such as human and financial resources will affect or even restrict the smooth development of internal audit work. At the same time, they have a poor understanding of the adverse factors such as backward auditing techniques and methods and the lack of actual demand for internal auditing in private colleges and universities, which may or have brought about a significant negative impact on internal auditing, especially on the scope, quality (effect) of internal auditing and the role of internal auditing. With the rapid expansion of the scale of running a private university, the diversification of running a school system, more and more complex economic activities, and other new situations (environment), audit technology and methods to expand the scope of audit work, improve the quality of internal audit, control and reduce the risk will be more obvious. However, most respondents need more understanding of the audit environment, especially the adverse environment and the risks they face. Moreover, 12.00% of the respondents believe that the internal audit work is risk-free, which affects the enthusiasm and urgency to update the audit technology and learn advanced audit methods.

Project	Each audit environment be selected	
	Number of people	Percentage (%)
Laws and regulations are imperfect and difficult to enforce	49	49.00
The faculty doesn't understand or support	44	44.00
Leadership does not pay attention to the institution is not sound	36	36.00
The audited entity (object) does not cooperate	47	47.00
Poor independence of work resistance	52	52.00
Human, financial, material and other audit resources shortage	53	53.00
Economic activities are becoming more complex and less transparent	59	59.00
Technological means and methods lag behind	33	33.00
Authoritative low audit opinion can not be effectively implemented	52	52.00
Leadership lacks real need for audit participation in management	41	41.00

Table 4. 8 Statistical of respondents' understanding of adverse audit environment
(According to the questionnaire of auditors, school leaders and leaders of superior
departments)



CHAPTER 5 Conclusions and Recommendation

5.1 Conclusion

This research involves aspects such as internal audit thinking, leadership mode, functional positioning, work objectives and types, audit business scope, audit risk, audit technology and audit methods, and favorable environment that should be created for the smooth implementation of internal audit work. Through the collation and analysis of the questionnaires of auditors, school leaders, and leaders of superior competent departments, it is found that private colleges and universities have realized the changes in the current environment and the need for internal audit reform to adapt to the new situation (background) and changes, and the necessity and urgency to give full play to the positive role of internal audit in the construction and development of colleges and universities. From the analysis of the survey results, it can be seen that private colleges and universities have greatly improved (or innovated) in the establishment of audit ideas, functional positioning, resource allocation, determination of primary objectives, the audit business that should be carried out, the audit technology means and methods adopted, and the audit environment that should be created to facilitate the smooth development of the audit work.

According to the statistics, 86.00% of the respondents believe that the internal audit of private colleges and universities should establish (or at least include) management and service as an internal audit. 94.00% of respondents thought that the independence and status of internal audits should be improved and that the school's president should lead internal audits. One questionnaire even chose to be dispatched by the superior department, that is, to implement the appointment system of internal audit personnel to improve the independence and status of internal audit. 76.00% of respondents believed that internal audit should perform more than two of the functions of supervision, authentication, construction (management), and service, and even 51.00% chose more than three audit functions. Among them, school leaders and leaders of superior departments had 17 questionnaires, accounting for 85.00% of the total. 91.00% of respondents believed that the main goals of internal audit work should be (or should include) providing management consulting services to managers and increasing unit value. 91.00% of respondents believe the internal audit should adopt the management type, value-added type, or the combination of management or value-added style. To ensure the healthy and smooth development of internal audit, effectively perform the function of internal audit, and play a more significant role in the construction and development of colleges and universities, all respondents believe that private colleges and universities should increase the investment in human, financial, material and technical resources. To better, more comprehensively, and effectively

serve the construction and development of private colleges and universities, there are 142 questionnaires among all three categories of respondents. Accounting for 71.00% of the total respondents (including 20 school leaders and leaders of superior departments in charge), They believe that the internal audit of private colleges and universities should carry out five or more of the non-audit business, including financial audit, capital construction and maintenance project audit, fixed assets and foreign investment and their benefits audit, economic responsibility audit of leading cadres, internal control system audit and coordination services (see Table 7 for the selection of each audit business). This reflects both the desire to provide and the need for such services.

There are 134 questionnaires, accounting for 67.00% of the total respondents who believe that the risks of an internal audit mainly include: audit results are inconsistent with reality, and the audit work affects the relationship between colleagues. To promote the development of internal audit in private colleges and universities and ensure the smooth implementation of interior audit work, we should create a sound (favorable) audit environment, such as a perfect legal system, strong operability, leadership attention, staff understanding and support audit work, sound institutions, allocation of high-quality audit resources, strong independence, high authority, high transparency of economic activities, high quality of audit work (good effect). To improve the quality of audit work, school leaders, leaders of superior competent departments, and auditors all respondents believe that computer audit technology should be used in internal audits. To reduce audit risks and improve work quality, 97.00% of respondents believe that audit methods such as risk-oriented or governance-oriented audits should be used in internal audits, among which 61.00% of respondents choose to use risk-oriented audit methods.

5.2 Recommendation

5.2.1 Establish and improve the internal audit system

At present, private colleges and universities in Guangdong Province are experiencing rapid education development, and various risks and opportunities are increasing daily. Significantly, under the changing new situation (environment), such as diversification of the school-running system, expansion of school-running autonomy and school-running scale, increasingly complex operation and management activities, and increasing factors and risks affecting the survival and development of private colleges and universities, As an essential part of modern organizational governance system, internal audit has incomparable advantages over other regulatory institutions in improving corporate governance, risk management, and internal control (Coso, 2004).

Especially in today's civilian-run colleges and universities, from the extensive

development of expanding scale to the connotative development of improving school-running quality, school-running level, and school-running benefits, with the help of the inherent advantages of internal audit, prevent and control various risks that may affect the survival and development of civilian-run colleges and universities, strengthen internal control to improve the local high school organization and governance, improve management efficiency and school-running benefits. Enhancing the competitive ability of private colleges and universities in Guangdong Province has become an urgent task and inevitable choice of private colleges and universities leadership. Therefore, the leading group of private colleges and universities should fully understand that internal audit is an indispensable part of modern college governance and plays an essential role in the construction and development process of private colleges and universities, increase or expand the internal audit to assist managers at all levels of private colleges and universities to strengthen risk management and internal control, improve internal governance, to improve management efficiency and school-running benefits. Establish and improve the internal audit system. For independent colleges that still need to establish an internal audit system, it is necessary but more urgent to strengthen internal management, improve management efficiency and school-running benefits to survive and develop, establish an internal audit system, and equip qualified auditors. Other private colleges and universities which have established internal audit systems but are still not perfect, especially some relatively small adult education colleges and vocational and technical colleges, should develop and improve the internal audit system on this basis and give full play to the critical role of internal audit in the construction and development of colleges and universities, just like other colleges and universities with complete internal audit system. Promote the college (school) to improve internal governance, improve management efficiency and school-running benefits, and enhance competitiveness (David, 1997).

5.2.2 Creating a Good Audit Environment

Some private colleges and universities must establish or improve independent internal audit institutions. Independent colleges, some adult education colleges, vocational and technical colleges, and other privately-run colleges and universities that have not yet established internal audit institutions may, according to the actual situation and objective needs of the colleges (schools) where they are located, first appoint full-time auditors in the discipline inspection or supervision departments to carry out internal audit work in a planned and step-by-step way, and then establish audit institutions co-operating with the discipline inspection and supervision institutions. When conditions mature, an independent internal audit organization will be shown. The establishment and perfection of internal audit institutions provide organizational

guarantees for the smooth development of the audit work and even the gradual improvement of the internal audit system (Philna, & Dave, 2014).

At the same time, private colleges and universities shall, according to the size of the institute (school), internal management, and audit work needs, equip them with sufficient quantity and high-quality audit personnel, and provide them with necessary technical means and funds, encourage them to learn advanced audit technology and scientific audit methods, control and reduce audit risks, improve the level of audit work. The internal audit work of private colleges and universities is directly led by the college's president (school) to improve its status in the college (school) organization and the independence and authority of the work. Therefore, private colleges and universities should endow internal audits with the necessary supervision, independent verification, participation in decision-making and management activities, and the power to provide suggestions. The college's president (school) should take the lead in promoting internal audit, attaching importance to an internal audit, and supporting internal audit. And based on improving internal control, increasing the transparency of economic activities to control and reduce audit risks, creating a good audit environment in the school (school), promote the smooth development of internal audit work (Chen,2019).

5.2.3 Expand the internal audit function

The internal audit of private colleges and universities should adapt to the changes of the current audit environment and the need to improve unit governance, strengthening risk management and internal control in private colleges and universities to enhance management efficiency and school-running benefits. It should update ideas in audit practice, establish management and service consciousness, and actively participate in the management and service work of various operations and management activities of the college (school). Integrate financial supervision, authentication, and service in management, realize the control, authentication, and usefulness of various business management activities in direction, and establish the idea of management and service audit (Xie, & Wu, 2004).

As an essential part of the internal management of private colleges and universities, the internal audit of private colleges and universities aims to assist leaders at all levels to supervise the full and effective implementation of entrusted economic responsibilities, strengthen internal management, improve organizational governance, improve management performance, enhance competitiveness, and assist private colleges and universities in achieving organizational development goals. The internal audit of private colleges and universities should expand the function of internal audit according to the needs and possibilities of improving the internal management, make full use of its advantages, and extensively carry out economic supervision,

authentication, management, and service activities conducive to the realization of the above work objectives. In thoroughly and effectively performing the entrusted financial responsibilities, it provides supervision and authentication services, strengthens risk management, improves internal control for private colleges and universities to improve management efficiency and school-running benefits, and actively participates in various decision-making and management activities. Timely provides suggestions and information consulting services to help private colleges and universities achieve development goals (Xie, & Cui, 2006).

5.2.4 Expand the scope of internal audit work

The purpose of internal audits of private colleges is to assist managers at all levels in strengthening internal management and improving internal governance to enhance management efficiency and school-running benefits. Therefore, the internal audit of private colleges and universities should assist the leadership of the college (school) and even the leaders of various departments in supervising the full and effective performance of the entrusted economic responsibility to promote the realization of the development goals of the college (school). Its conditions permit moderate expand the scope of audit work, widely carrying out the audit business necessary for performing functions, completing the work tasks, and achieving the work objectives. To fully and effectively perform the audit function. By carrying out extensive audit business, they are improving the quality of audit work, thoroughly and efficiently serving the internal audit function, and promoting the internal audit of private colleges and universities to play a more positive role in the construction and development process of the college (school) (Liu, 2013).

5.2.5 Upgrade the quality of auditors

To implement the audit idea of management and service, thoroughly and efficiently perform the audit functions of economic supervision, authentication, management, and service, give full play to the positive role of internal audit in improving internal governance of private colleges and universities, strengthening risk management and internal control, and improving management efficiency and school-running benefits, in addition to sufficient material resources, High-quality auditors with modern management concepts and innovative consciousness, modern management methods and technologies, excellent professional ethics, professional judgment, innovation, and teamwork spirit are also needed. Private colleges and universities may, according to the needs and possibilities of the work, introduce talents with excellent quality from the outside to join the internal audit team and also create conditions to train the existing audit personnel and comprehensively improve their quality so that they can meet the requirements of performing their duties. At the same

time, private colleges and universities should encourage internal auditors to make full use of modern audit technology and scientific audit methods in the audit work to reduce audit risks, constantly improve the quality of audit work (effect), and play a more positive role in the construction and development of private colleges and universities. The improvement of the internal audit quality (product) and the positive role of private colleges and universities will certainly make the internal audit get the leaders' attention and support to pay more attention to the interior audit work, promote the internal audit cause better and faster development so that the internal audit of private colleges and universities in a difficult situation after reform, innovation, self-improvement, and development (Yang, 2016).



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Appendix

Questionnaire of internal audit status of private colleges and universities in Guangdong Province

Dear friends,

Thank you for your support to us!

Please tick "√" or fill in your choice or comment in the small box following the appropriate option as prompted.

1. Category of respondents:

A Auditors B Leaders of the university and superior departments C Leaders and employees of functional departments, faculties and enterprises of the university

2. Do you think universities should set up internal audit?

(1) A It must be set B It can be set C Whether it is set is determined by the state or the higher authority D It is not necessary

(2) Whether you have set up an independent audit institution: Yes no

(3) Who leads the internal audit of your school: A The Principal or the Dean B the Vice President or the Deputy Secretary C The internal audit is managed by other departments of the school

3. What do you think is the relationship between the existing allocation of human, financial and physical resources and the tasks to be completed in the internal audit of colleges and universities?

A Fully satisfied B mostly satisfied C partially satisfied D Not satisfied E fully satisfied

(1) The number of staff in your school: A 500 or less B 500~1000 C 1000 or more

(2) Compared with 3~5 years ago, the number of full-time auditors in your school is: A increased B To reduce; C Unchanged

Among them, A senior professional title, B intermediate professional title, C junior professional title, D others;

(3) Whether your school employs part-time auditors according to work needs: A Yes B no

(4) The per capita office expenditure of your school's existing full-time auditors: A less than 1000 yuan B 1000~ 3000 yuan C more than 3000 yuan; Compared with three to five years ago, A increased and B decreased. Is it full? A Yes B No

(5) Whether existing auditors in your school use computer audit software: A Yes B no

4. You have identified (or implemented) the internal audit philosophy as: A Oversight B Management C Service D others.

5. Your school's internal audit functions are as follows: A supervision B authentication C construction D service

6. What role do you think the internal audit of universities plays in the construction, development, and daily management of universities? A Very important B important C not very important D not important E Not important at all

7. Do you think the quality or effect of the internal audit work of the university is: A Very good B good C average D poor E very poor

8. Do you think the internal audit work of colleges and universities is risky? Yes No; If you have the opportunity to choose whether you want to engage in auditing: A Yes B No.

9. Do you think the existing knowledge, technologies, and methods meet audit requirements? A Fully meet B Yes C Basically meet D No E Completely fail

10. Does your school provide continuing education (training or further study) for auditors? A Yes B No.

11. Adverse audit environment faced by internal audit work of universities: ① Laws and regulations are not sound, difficult to implement ② The teaching staff do not understand, do not support ③ leaders do not pay attention to, institutions are not sound ④ The audit object does not cooperate ⑤ poor independence, great resistance to work ⑥ people, money, material shortage ⑦ Economic activities are becoming more complex. Low transparency, backward technical means and methods. Low authority, audit opinions cannot be implemented or effectively implemented. ⑩ Unit leaders have no real demand for audit participation in management.

12. The audit activities carried out by your school's internal audit include: ① Financial audit ② capital construction and maintenance audit ③ Fixed asset investment or outward investment and its benefits audit ④ Economic responsibility audit of leading officials ⑤ internal control system audit ⑥ assessment and verification services ⑦ coordination services. The selected items are sorted in order of priority (or volume of work) :

**Evaluation Form for the Content Validity of the Questionnaire on the Status Quo of
Internal Audit in Private Colleges and Universities in Guangdong Province
Comment Set Settings**

Evaluation grade	Score
Very relevant	4
Strong correlation	3
Weak correlation	2
uncorrelated	1

Evaluator's name and organization are required

Date of preparation

Evaluator

This table is only used for evaluating the effectiveness of the content of the questionnaire on the internal audit status of private universities in Guangdong Province

NO.	Question	evaluate
1	Category of respondents	
2	Do you think universities should set up internal audit?	
3	What do you think is the relationship between the existing allocation of human, financial and physical resources and the tasks to be completed in the internal audit of colleges and universities?	
4	You have identified (or implemented) the internal audit philosophy as	
5	Your school's internal audit functions are as follows	
6	What role do you think the internal audit of universities plays in the construction, development, and daily management of universities?	
7	Do you think the quality or effect of the internal audit work of the university is	
8	Do you think the internal audit work of colleges and universities is risky?	
9	Do you think the existing knowledge, technologies, and methods meet audit requirements?	
10	Does your school provide continuing education (training or further study) for auditors?	
11	Adverse audit environment faced by internal audit work of universities	
12	The audit activities carried out by your school's internal audit include	