

摘 要

自 2008 年北京成功申办奥运会后，我国各省市掀起了一阵申报和举办体育赛事的热潮。开展体育赛事不仅可以促进精神文明的提升，还能带动地区产业经济发展。自“十三五”时期到“十四五”时期，我国相继发布了《国务院关于加快发展体育产业促进体育消费的若干意见》《关于印发体育强国建设纲要的通知》等政策文件，加快了我国迈向体育强国的步伐。但是体育赛事作为一项大型的临时性公共服务项目，耗资巨大，资金来源广，实际使用周期很短，容易发生贪污腐败、铺张浪费等问题。因此，对体育赛事开展跟踪审计是势在必行的。开展体育赛事跟踪审计可以保障我国各类体育赛事项目建设的质量和效益，促进体育赛事的健康发展。但是我国在体育赛事跟踪审计方面的研究还不够成熟，理论和实践方面的成果都较少。马术项目作为目前亚奥赛项目中唯一一项人与动物共赛的体育项目，在体育赛事项目中具有特殊性和典型性。因此，本文选取桐庐县马术项目跟踪审计为案例，对马术项目跟踪审计过程中存在的问题及其原因进行深入探析，旨在完善我国体育赛事项目全过程跟踪审计的理论和实务研究体系，助力推进我国体育强国建设。

在此背景下，本文以审计免疫系统理论、新公共管理理论和项目生命周期理论作为理论基础，运用文献研究法和案例分析法，归纳概述了国内外关于跟踪审计、体育赛事跟踪审计和跟踪审计质量评价方面的研究观点，并从政府审计的角度出发，以发现问题、分析问题和解决问题的思路展开对桐庐县马术项目跟踪审计案例的分析，结合审计项目过程中发现的实际问题，深入探析马术项目跟踪审计问题的根源，并从实际出发，提出具有针对性和可操作性的建议。

本文总共分为六个部分，除去引言和结语部分，核心内容分为理论概述、案例介绍、案例分析和提出建议四个部分。首先，在理论概述部分，文章主要阐述了马术项目跟踪审计的概念与目标、特征、方法，介绍了相关理论基础，马术项目跟踪审计作为一种持续的审计方式，旨在保障项目资源的经济性和有效性，确保马术项目工程设施的安全和功能，以及规范组织体制机制，它涉及对马术项目全过程中的重大经济管理活动、决策机制以及建设管理活动的监督。其次，在案例介绍部分，本文主要介绍了马术项目的概况和跟踪审计的组织架构、实施程序，并发现了马术项目跟踪审计过程中存在的问题，包括效益审计不充分、审计证据搜集和整理效率较低、审计质量评价不恰当以及审计整改跟踪和公示不足四个方面的问题。然后，在案例分析部分，本文结合项目特点和审计主体的具体情况，分析了马术项目跟踪审计过程中问题存在的原因，研究认为其主要原因有四个，包括审计法律规范不完善、审计资源配置不充分、审计质量控制存在缺陷和审计整改督查不到位。最后，本文针对存在的问题以及原因，提出了完善桐庐县马术项

目跟踪审计的建议，具体包括：第一，建立健全法律制度，一方面，要完善马术项目建设管理相关法律法规以及马术项目跟踪审计中关于绩效审计和审计取证工作的规范，另一方面，还要完善审计各方法律责任的规定，制定明确的权责清单；第二，丰富审计资源配置，可以从专业知识、审计理念和沟通能力三个方面持续开展综合素质教育，同时还要推进审计信息化系统建设，加强信息联动和信息传播，不断优化审计社会环境资源；第三，要优化跟踪审计质量控制，建立全流程的审计质量控制体系和执行机制，制定质量评价依据，构建全面具体的审计质量评价指标体系，并且要强化审计人员的质量过程管控意识；第四，要加大审计整改监督工作的力度，通过健全审计整改公示制度发挥社会监督效力，通过丰富审计督查方式和统筹督察协作工作发挥审计监督合力，同时还要完善审计问责机制，加大整改工作问责力度，树立严肃的审计整改工作作风，增强审计整改意识。

关键词：体育赛事；马术项目；跟踪审计；审计质量评价

Abstract

Carrying out sports events can not only promote the promotion of spiritual civilization, but also promote the development of regional industrial economy. After Beijing successfully bid for the Olympic Games in 2008, a wave of sports event declaration and holding has been set off in various provinces and cities in China. From the "13th Five-Year Plan" period to the "14th Five-Year Plan" period, China has successively issued policy documents such as "Several Opinions of The State Council on Accelerating the development of the sports industry to promote sports consumption" and "Notice on the issuance of the Outline of the construction of a sports power", which has accelerated the pace of the strategy of a sports power. However, as a large-scale temporary public service project, sports events cost a lot of money, a wide source of funds, the actual use cycle is very short, very prone to corruption, extravagance and other problems. Therefore, it is imperative to carry out follow-up audit of sports events. Tracking audit of sports events can guarantee the quality and efficiency of all kinds of sports events in our country and promote the healthy development of sports events. However, the research on the tracking audit of sports events in our country is not mature enough, and there are few achievements in theory and practice. Equestrian event, as the only one in the Asian Olympic Games, has its particularity and typicality in sports events. Therefore, this thesis selects Tonglu County equestrian event tracking audit as a case, and analyzes the problems and reasons existing in the equestrian event tracking audit process, aiming at improving the theoretical and practical research system of the whole process of sports event tracking audit in China, and helping to promote the construction of China's sports power.

In this context, based on audit immune system theory, new public management theory and project life cycle theory, this thesis uses literature research method and case analysis method to summarize domestic and foreign research viewpoints on tracking audit, sports event tracking audit and tracking audit quality evaluation, and starts from the perspective of government audit. Based on the ideas of finding problems, analyzing problems and solving problems, the thesis analyzes the tracking audit cases of Tonglu County equestrian events, combines the practical problems found in the course of the audit project, deeply analyzes the root causes of the tracking audit problems of equestrian events, and puts forward targeted and operable suggestions from the actual situation.

This paper is divided into six parts, excluding the introduction and conclusion, the core

content is divided into four parts: theoretical overview, case introduction, case analysis and proposed recommendations. First, in the theoretical overview section, this paper mainly explains the concept and objectives, methods, features of equestrian project tracking audit, introduces relevant theoretical foundations. This paper believes that equestrian project tracking audit is a kind of audit method to ensure the economic and effective utilization of project resources, the safety and functionalities of equestrian project engineering facilities, and the standardization and effectiveness of organizational systems and mechanisms by continuously monitoring major economic management activities, major decisions and mechanisms, and construction management activities in the entire process of equestrian project. Second, in the case introduction section, this paper mainly introduces the general situation of equestrian project and the organizational structure and implementation procedures of equestrian project tracking audit, and found problems in the process of equestrian project tracking audit, including insufficient economic benefits audit, low efficiency in collecting and sorting audit evidence, inappropriate evaluation of audit quality, and insufficient follow-up supervision and publicity. Then, in the case analysis section, this paper combines the characteristics of the project and the specific situation of the audit subject to analyze the reasons for the existence of problems in the equestrian project tracking audit process. The research believes that the main reasons are four, including the imperfection of legal norms for audit, insufficient allocation of audit resources, defects in quality control of audit, and inadequate follow-up supervision of audit rectification. Finally, based on the existence of problems and the reasons for digging them out, this paper puts forward suggestions for improving the equestrian project tracking audit in Tonglu County. Specifically, the suggestions include: First, a sound legal system should be established. On the one hand, relevant laws and regulations on equestrian project construction management and performance audit and evidence collection in equestrian project tracking audit should be improved. On the other hand, the legal responsibilities of various parties involved in the audit should be further clarified, and a clear list of rights and responsibilities should be formulated. Second, audit resources should be enriched. Continuous comprehensive quality education should be carried out from the perspectives of professional knowledge, audit concepts, and communication skills. In addition, the construction of audit information system should be promoted, and information interconnection and dissemination should be strengthened to continuously optimize the social resources of the audit environment. Third, we need to optimize the tracking audit quality control, establish a comprehensive audit quality control

system and implementation mechanism, formulate quality evaluation criteria, build a comprehensive and specific audit quality evaluation index system, and strengthen the quality process control awareness of auditors. Fourth, we need to increase the intensity of audit rectification supervision work, exert the effect of social supervision by improving the audit rectification publicity system, exert the synergy of audit supervision by enriching the supervision methods and coordinating the supervision and cooperation work, and at the same time, improve the accountability mechanism for rectification work, increase the intensity of accountability for rectification work, establish a serious work style of audit rectification, and enhance the awareness of audit rectification. The main innovation of this paper lies in selecting the track and field events tracking audit project, which has attracted widespread social attention in recent years, as a case study, and analyzing the full process of audit focus and audit problems in the equestrian project tracking audit. We hope to promote the construction and improvement of the tracking audit research system for sports events projects, including equestrian projects, to effectively ensure the quality and efficiency of China's various sports event construction, and promote the construction of a sports powerhouse in China.

Key Words:Sporting events; Equestrian events; Follow-up audit; Audit Quality Evaluation

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