

The Whole Process of Tracking Audit Program of Coal Mine Construction Project

Zaibo PEI, Yanjiao LIU

China University of Mining and Technology (Beijing), 100083

Abstract: This paper gives the whole process tracking audit procedures of coal mine construction project, first of all for coal mine construction project internal features, analysis of the audit work content, elaborated the audit objectives, and from the three stages of early construction, construction period, project settlement to analyze the whole process of tracking audit program, finally discusses the whole process of tracking audit meaning and function.

Keywords: Coal mining area, tracking audit, audit procedures

In recent years, the coal industry investment increased, the difficulty of cost control increased, and audit risk highlights. In order to control the engineering cost, effectively save the coal mine capital construction investment, better guarantee the tracking audit quality, and according to the national related cost document and audit of the specific job requirements, tailored to the specific construction project features, and could formulate specific tracking the implementation of the audit program and procedures. In the specific implementation process, it is based on the actual situation of construction project to supplement and perfect at any time. This article is based on my own experience in cost management of project, standing in the audit third party perspective to research and write a thesis.

1 The whole process of tracking audit

Based on audit of the third party position, audit needs to keep fair and independent. Follow-up audit embodied in the following aspects: assist to sign construction contract, take part in all kinds of meeting, record engineering process data; recheck the construction site and complete work load list audit; review the construction site, recheck the unit price and cost timely, and help to complete purchasing the main materials and equipment inquiry; cost estimation of the audit construction process, effective control of the final settlement amount; monthly review construction unit (stage) reported quantities, complete progress payment voucher; settlement first trial, complete engineering settlement review, and assisting with project cost the adjustment of the dispute and processing, sorting, establish construction stage project cost control files, complete the cost data collection work.

2 The whole process of tracking audit objective

The whole process of tracking audit objectives need to comply with relevant state laws, regulations and other regulations strictly, By the audit of the specific project feasibility study report, project information, financial and

accounting information for the foundation, Adhere to the independent, objective, impartial, scientific principles of audit, to rigorous and pragmatic attitude for the audit of the project.

(1) Truth: when auditing for a construction project, confirm the truth of the changed project, negotiate data, materials and equipment procurement in the construction process, put the significant deviation of the project to the construction side in time, and timely resolve it.

(2) Validity: recheck the legal and compliance of Engineering bidding procedures and signed construction contract, Modify the unreasonable part timely, to avoid major illegal event, effectively control the project cost.

(3) Economy: check the rationality and authenticity of investment expenditure, to avoid the overall project and the main item exception cost over budget, ensures the rationality of deferred investment expenditure in construction and installation, equipment investment expenses including the construction management fees, and maximum saving investment for the construction unit.

3 The whole process tracking audit program

According to the construction side of the audit contents and the characteristics of the project, can establish the following audit tracking program:

3.1 Pre-construction follow-up auditing

To assist the construction unit to sign the construction project contract, provide advice about project cost in the contract. Specific audit procedures:

(1) Listen to the introduction of the implementation of the whole project from the construction side, determine the audit emphasis and difficulty, establish project audit team, assign the person in charge of the project, arrange the audit personnel reasonably, and equipped with the appropriate office equipment, communications equipment and traffic tool.

(2) Study the project data carefully and check the integrity, authenticity and compliance of submitted data, timely communicate with construction unit and to avoid

the lack of information.

(3) Assist the construction unit to sign the construction project contract, make detailed track audit plan, and enter the construction site to make tracking audit.

3.2 During the construction of tracking audit

Tracking audit during the construction is the longest period in the project audit, which plays a decisive role for the final project audit quality. According to project file and government approval, survey and design information, audit budget data, work permits, pre (node) count data and bidding documents, contract, agreement, engineering drawing, construction organization design, Materials and equipment procurement contract, make a series of following audit work:

3.2.1 Review the construction site, complete audit workload list

It mainly finishes the engineering quantity list audit when making Initial audit. We should make sure the emphasis and difficulty of the audit, and hidden project, design change is the key factor in the audit. Auditors need to grasp the original information of the construction, and found the construction process of the existing problems and hidden dangers, put forward the feasible opinion. At the same time, should make use of image recording, save the scene related to information technology, important part and concealed engineering etc...

3.2.2 Review of the construction site negotiation changes, timely approved price and cost

Design changes is proposed by design units, design changes is proposed by the construction unit, and design units who is approved by the engineer to confirm the technical confirmations are examined change negotiations specific content. Review change negotiation, according to the construction unit provides engineering change (visa) data and the related data, considering the engineering change (visa) on a cost-effective basis, to the project change (visa) for review and calculates the influence of pair of project cost, will review the preliminary results submitted to the building unit. Construction units to determine change (visa), the auditors to review relevant information and on-site investigation, to obtain relevant change (visa) item information, and constantly revised to change (visa) project to project the initial data timely feedback to relevant personnel. Change (visa) after the contract price is determined according to the following methods:

(1) The contract has been applied to change the unit price of the project, according to the contract for price calculation, contract price;

(2) The contract is only similar to change the unit price of the project, you can reference the unit price to determine the change of project price, contract price;

(3) The contract is not applicable or similar to change the unit price of the project, submitted by the contractor

and appropriate changes in project unit price, the engineer to confirm after the implementation.

3.2.3 Assist in purchasing and inquiring of the main materials, equipment and related work

According to the specific needs of the construction unit level, based on the material of the project, equipment procurement contract for valuation, with an actual project implementation and audit material, equipment price.

3.2.4 Audit the settlement estimation during the construction process, effective control of the final settlement amount.

All kinds of uncertainty factors may appear during the construction process, which will change the negotiation, causing the engineering cost change, eventually may outweigh the clearing price, may also be less than the contract price. In order to control capital settlement price no more than final contract price or design budgetary estimate price, reasonable and effective use of funds, construction process will be regularly to the process of gradual settlement estimate work. The estimate amount should be compared with the contract when auditing, and find out the change of project, analyzes its cause, and take effective control measures and solutions. It provides strong basis for the final accounts of the completed project to project owner, analysis of the financial report.

3.2.5 Review monthly report, progress payment voucher submitted by the contractor

According to the engineering construction contract and construction drawings requirements, audit the construction unit of the project monthly report, serious quantities than the actual report and the deviation of the quantity, submit the completed project report, review the construction unit and agreed to review the progress payment after examination and approval pay, effectively control the process of the funds to pay for safety and reliability.

3.3 Project settlement audit

3.3.1 First check, complete project settlement review

According to the bidding documents, contract, agreement, engineering drawing, engineering change, metering, visa information, construction organization design, materials procurement information, the count data, the contractor of the project accounts for accuracy, rationality, compliance, the authenticity of the audit. Specific audit content:

(1) To determine the project cost

According to the construction enterprise qualification certificates, business licenses, audit contractor whether undertake construction with the required qualification and business license provisions of the scope of business, and whether set cost with the required engineering category or the provisions of the contract.

(2) To calculate engineering quantity

Check the quantity calculation is accurate or not, re-

calculate the project which has deviation, guarantee the effectiveness of the list of quantities.

(3) To confirm the individual project cost and material price

Audit the rationality of the unit price confirmation of individual projects and materials purchasing, regarding the unit price confirmed by the bidding, should be strictly followed by the contract; for the missing items of the bidding, should be provided by the contractor, which is agreed by the owner. And reasonably confirmed after auditing

(4) Check whether the chosen cost information fits the implementation time of each structure parts

Project implementation cycle is long, each structure parts finish time is different, the monthly cost information also can be floating, construction units will do for their own principle, choose the high price cost information, need to strictly in the construction contract and field technical material, reasonably determine the structure parts of the completion time, an accurate determination of project cost.

(5) Reasonably determining the single engineering unit price and material equipment purchasing price

Audit single engineering and material equipment purchasing unit price, for the bidding certain unit price should be according to the strict implementation of the contract; In the leakage part, should be put forward by the contractor, construction square agrees, and make the final decision after auditing both the market situation and the audit unit.

3.3.2 Assist to process project cost disputes

Strengthen the active control during the audit process, try to avoid the project cost disputes (new), try to reduce the engineering claims. If there is a cost dispute between the project owner and the construction of the project, make the project construction contract as the basis, follow the fairness and justice principles, assist the construction unit in compensating timely and reasonably. The processing of project cost disputes embodied in the following two aspects:

First, once a claim was put forward by the construction unit, the construction unit is responsible for handling project cost disputes, review the engineering claims costs. According to the contract and engineering specific situation, first audit the construction of the claim application according to the cause of the event, the responsibility scope and the terms of the contract. Again according to the project, the purpose of the investment control, completion acceptance requirements, and the view of the construction of the implementation process of the defects in the contract or which is not accord with contract requirements put forward the consider, and help checking expenses claim.

Second, when the construction unit claims to the con-

struction unit, the construction unit is responsible for the preparation of claim document, and to assist in the construction units to claim negotiations. To prepare the claim evidence material, including the cause of the incident, according to the terms of the contract, the influence of the rights, evidence material claims based on the facts, the requirements of the calculations of claim amount, and to assist the construction units in claiming .

3.3.3 Organize, establish the construction phase of project cost control file

According to the preliminary results of project settle accounts, give conclusion after review of audit, and exchange views with construction units, collect and process results of feedback, form the final single which is signed by the parties, and finally issue project cost audit report, organize, establish audit records. Complete sorting out and collecting the cost information.

4 The end

This paper gives specific procedure of a coal mine construction project in the whole process of tracking audit, practical, advanced and scientific. Standing in the audit third party perspective, track audit of construction project in coal mine area is an impartial and independent identity. Through the establishment of effective whole process tracking audit of the implementation of the program, which can strictly control the coal mine construction investment scale and risk, but also can realize the whole process, the dynamic, system management mode of investment. At the same time, the whole process of tracking audit of the implementation of the program has obvious significance for the prevention and control of construction project investment risk, which is a very effective way of audit mode in the coal mine construction project investment management, and has played important, practical and advanced role in the concrete project.

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