

*Original Paper*

Research on the Innovative Supervision System of Universities  
in the New Era Based on Internal Audit and Discipline  
Inspection and Supervision

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**Abstract**

*In the new era, Chinese colleges and universities have become key places for cultivating talents and doing scientific research and public services. They must face fresh problems about governing inside and operating power. At present, even if the supervision system of colleges and universities is initially formed, it still needs to be further improved in some aspects. In the past, the university's internal audit department conducts audits and oversight on financial revenues and expenditures and money-related matters and the disciplinary inspection and administrative supervision departments handles party rules inspections and governmental supervision. The two institutions are more or less independent with regard to institutional setup, functional role, and process of work. There is not good information exchange and cooperative connection between them, lacking a supervisory synergy, and some places even show supervision gaps and duplicate supervision. Many supervisions start with the problem clues or reports found by people, which focus mainly on investigating and holding accountable for violations and disciplinary problems that have happened, and there is not much action taken to intervene in aspects like pre-event early warning and in-process controls. The prevention and construction function of the supervisor is not obvious. Furthermore, as universities' economic activities become more complicated, which involve main infrastructure projects, research funds, bidding and procurement and even universities' own industries. More special skills are required from supervisors. Moreover, as far as the current supervision team's knowledge structure and technologies are concerned, they might find it hard to provide adequate supervision according to different situations. Also there are some people with different thoughts about doing the job as well as a lack of ideas and willingness to be supervised. The campus clean government culture and supervision culture needs to be fostered even more. This current*

*situation shows the importance of building up a new era innovative supervision system with characteristics for universities, which are integration, prevention, and professionalism and intelligence.*

### **Keywords**

*Internal auditing, Discipline inspection and supervision, Innovation of the university supervision system*

## **1. Introduction**

In terms of the new era, China's college education has seen flourishing development. The autonomy of university operation has been continuously expanded, and resource investment has been steadily increased. At the same time, there are more and more problems with corruption risks, management loopholes, etc. Universities' traditional supervision model usually has some flaws, including departments' walls, information islands, and supervision lag behind. It is hard for them to fulfill the new demands on university administration modernization. The internal audit is about independently and objectively confirming, consulting, and evaluating financial revenues, expenditures, economy, and internal control so as to improve governance, increase value, and achieve goals. Discipline inspection and supervision mainly inspect the Party's discipline inspection and state supervision, investigate violations and responsibilities, maintain a clear atmosphere and keep a clean government and fight corruption. Although there are common points in the supervised subjects for both, they have different emphases regarding their functions, ways, and means. They can constitute a significant support point within university supervision.

Internal auditing combined with discipline inspection and supervision has a lot of feasibility and advantages. From the perspective of institutions, they are all internal organization supervision, and their objects have the same objectives and share a cooperative institution. In operation level, auditing found out financial abnormalities and inner control defects will give some clues for the case of disciplinary investigation, as well as economic issues under the case of disciplinary investigation could also be examined by auditing. The combination can achieve the goal of realizing information sharing, resource integration, and complementary. Auditing has some professional capabilities in the field of data analysis, which can improve the correctness rate of disciplinary investigation, while being more authoritative with the authority to investigate, so as to better correct and supervise audited results. For key things like infrastructure projects and research funding and tender purchases, it could do joint audits beforehand to have a complete audit trail for auditors as well as fighting corruption.

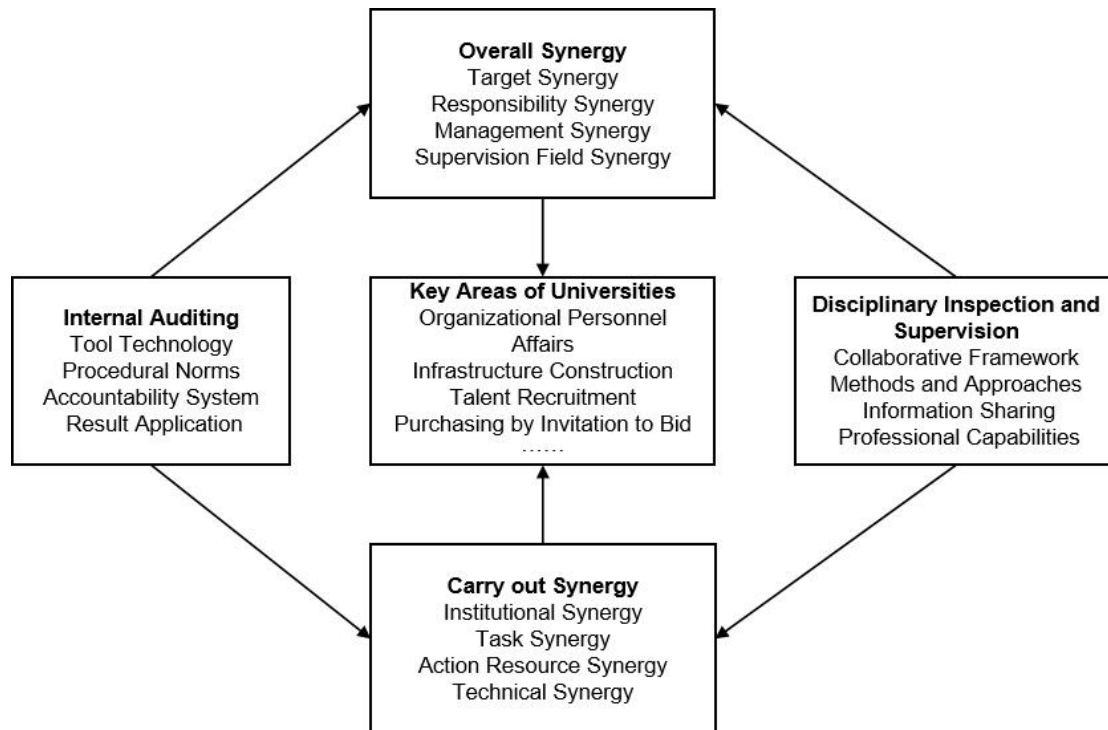
## **2. The Theoretical Foundation**

### *2.1 The Synergy Theory*

Human society itself is a huge group, and it has lots of systems which have different characteristics and complicated formations. These things like economy, politics, culture, and tech don't all get along nicely. There's a lot of competition and conflict among them, but there are also very deep interdependencies

and cooperation. Synergy is also a great way of seeing the world. It can creatively integrate these sorts of arrangements of space-time configurations or just functions of social subsystems at various points in time, and produce something entirely new from those system structures. This brand-new thing has a value in general which is way more than adding all the values of these systems together. Thus, setting up and improving synergy mechanisms is the most important strategic path and practical way to seek and obtain the greatest possible benefit of the whole system.

Synergy is an important mutual interaction mode existing in nature and various types of human organization. Its manifestations and meanings will deepen along with the development of society. Macroscopically speaking, from the perspective of international relations patterns and the internal operation of an enterprise, even though these systems have great differences in target, structure, and behavior, they tend to have mutual constraints and dependence under the overall environmental frame. They also have geopolitical rivalry and trade frictions as well as cross-border cooperation and the construction of a global governance mechanism in terms of international relations. From the perspective of organization, it is not different for administrative organizations, enterprises, departments, and people involved in collaborative resources and competition. The theory of synergy also shows that an unordered or chaotic system generates internal consumption and resistance because of lack of synergy between the subsystems. An ordered system can create a highly organized goal-oriented cooperation network by the positive adjustment and integration among the subsystems, which will improve the system's overall efficiency and adaptability. According to this logic, putting forward the theory of collaboration in the field of internal auditing not only has some logical reasons but also can provide theoretical basis and operational ways for breaking through the bottleneck of the old-style audit model and building a cross-department and level integrated audit model, which will help enterprises realize the optimal integration of risk management, value creation, and governance improvement in various complex environments. The collaborative process of internal auditing and discipline inspection and supervision in universities can be seen in Figure 1.



**Figure 2.1 The Collaborative Process of Internal Auditing and Discipline Inspection and Supervision in Universities**

## 2.2 The Theory of Entrusted Responsibility

Auditing systems have become such a pivotal supervisory apparatus in the modern national governance apparatus because there is an omnipresent "fiduciary economic responsibility" throughout the exercise of public power, and this is precisely due to the fact that there has been a split between ownership and management when it comes to property, which then leads to the necessity for those exercising power to report back and explain themselves to their property holders. In terms of public governance, people are the actual owners of the nation's various resources, and they legally delegate management authority to the state and its departments, which form typical public fiduciary relationships. For the government as the trustee, it must act according to the principle of maximizing social public interest and be supervised by the authorizing body. Based upon such a responsibility relationship, auditing was generated and it is constantly changing its function and scope according to changes in national governance. From the angle of anti-corruption, auditing is an institutionalized and expert supervision, and it forms a link between three parties: the auditing authority, the audited entity, and the public. The auditing authority as the supervisor who inspects the audited entity, which is responsible for allocation and use of public resources. At this point, the auditing authority is independent to examine its efficiency and compliance, and reveals some deviations and potential risks concerning power operation. The public can watch through the auditing's disclosure process of public information and exercise their own rights to be watched over, thus constantly pressuring government's behavior. Corruption is actually a kind of

alienation from fiduciary power. Its immediate result would be the waste of public property, misallocation, and low efficiency. It is not only contrary to the requirement of fulfilling fiduciary responsibility, but it also seriously undermines public interest and the credibility of government. So strengthening auditing supervision is not just a kind of technology level check, and it's also an important institution to promote the effective performance of public fiduciary duties, and improve the degree of governance system modernization. Its ultimate goal is through constantly ongoing and continuous supervisory work, control power use, prevent corruption risk events from happening, protect public interests, and more importantly achieve the governance goal of exercising power for the people and seeking benefits for the people.

The governance structure of higher educational institutions, as a public institution set up by the government, whose main financial support comes from the fiscal allocation at different levels of the government. It shoulders the main mission conferred by the government and the people, which is to cultivate talent at all levels systematically, advance frontiers in science and technology, and provide social services. Under such an organization, there are also complicated multiple levels of delegation and agency relationships. From the first layer delegation by the government, which is the fund provider, to the highest manager in the university, then it extends to the middle level authorization delegation by the university management towards each college and functional departments, and lastly the executive delegation between the college leaders and the frontline teachers. This sort of chain-like responsibility transmission mechanism has formed a kind of interlaced entrusted responsibility web. The government, as the first person entrusted with monitoring and assessing university managers, monitors and assesses them by means of government auditing. In turn, university administrators who want to realize their governing aims will entrust certain managing authority to departments or administrative functional organs. Then a kind of inner entrusted responsibility relationship occurs between two parties, and every level of responsible persons should explain his duty performance to the ones who deposit responsibilities. Internal auditing works in such a mechanism whether it is just an inactive institutional element or it is also the main control unit under the entrusted responsibility system. By carrying out independent and objective inspection and assessment activities, It can guarantee that all levels of entrustment responsibilities are actually carried out so as to maintain the realization of the overall goal of organizational governance (internal audit's function has been established and continues to be maintained according to the internal entrustment responsibility). So internal auditing of universities is actually internally generated by this hierarchical responsibility network. It is more about strengthening the chain of responsibility transmission, and improving governance efficiency so that the university can better fulfill its mission of social education.

### 3. The Problems of the Current Supervision System in Universities

#### 3.1 *The Problem of Decentralized and Fragmented Supervision Is Particularly Prominent*

During the process of modernizing our country's education governance system and capability, it has to create an internal supervisory system in universities, which is an important systematic project. At present, when performing their duties, the internal audit departments and disciplinary inspection and supervision institutions of various universities still have some practical problems, such as functional division and poor cooperation. Supervisory resources are also very scattered, and they cannot be well aggregated and optimally utilized. As for responsibility division, the responsibilities are not clearly defined, there is a mixed situation, and it is hard to make all supervisory forces work together with one heart, resulting in poor collective response speed and blind spots. This kind of fragmented supervision is operating separately, which restricts people from utilizing full force for supervision and deterrence, and it will be hard to notice any new trouble and danger on time when it has separate supervisors. It also impacts our trust in college governance. Therefore, it is necessary to innovate at the institutional level, focus on breaking down departmental barriers, and strengthen the organic connection and coordinated operation of audit supervision and disciplinary supervision. In particular, from the perspectives of information sharing, process alignment, task cooperation, and goal agreement, more integration is required so that it forms an all-encompassing "great supervision" platform with information connection, process communication, clear duties, and effective collaboration. In only such a way could it establish a strict and mighty supervisory network, guaranteeing the development of higher education in an intensive and high-quality fashion, thus providing institutional safeguards for it, and making all university affairs move steadily and to great lengths on the standardized and legal track.

#### 3.2 *The Supervision Mode Still Places a Greater Emphasis on after-fact Correction*

As of now, the supervisory systems in most universities still emphasize after-the-fact corrections and problem searches. Although this kind of model is able to play a certain role in warning and correction, it cannot well realize its roles of prevention and process control. It's easy to cause problems with the accumulation and poor governance effectiveness. Thus, it must set up another control mechanism, including self-audit and party discipline checks, in order to improve the capacity of running colleges and managing risks. The system is going to have to break free of the old guard, advance the supervision checkpoint, intensify pre-event alerting and mid-event scrutiny, bring together institutions via integration, enhance processes through optimization, and utilize technological advances. But more specific is about the platform setting up of interdisciplinary supervisions working together to use large-data-analysis techniques for real-time tracking and danger evaluation towards important things such as money-related matters within finance, admissions procedures, and research funds, so it can take preventive measures once there is any issue. And meanwhile, it should pay attention to the cultivation of supervision culture with education and training as well as case publicity, so that all teachers could have a strong sense of discipline and responsibility and form a new supervision pattern of participation throughout the board. In this way, the supervision work of universities can go from

reactive post-event checks to being able to do proactive preventive measures beforehand, and it can build a scientific, efficient, and enduring innovation supervision system that will really provide firm backing for college's healthy progress and clean building.

### *3.3 The Depth of Supervision and the Level of Specialization Need to Be Improved*

Internal auditing and discipline inspection and supervision are both supervisory systems which can be considered as the main supervisions to control power operations, prevent risk occurrences, and ensure integrity. However, when it comes to all supervision, it can be seen that there's still great room for these two supervisors in depth of influence, wide range of scope, and professionalism of method used. To put it more precisely, supervision practices tend to be more concerned with supervision after something happens and the process has been completed. It's not entirely focused on the identification and response before an event occurs when a problem or warning pops up during its course. And the coordination between different departmental units is not very smooth, and the whole supervisory cooperation is difficult. Also, audition's professional determination as well as disciplinary inspection's political guidance still need some theoretical studies and practical explorations about how they can be unified together and integrated fully. Therefore, at the level of top-level design, it needs to do systematic reconfiguration work, promoting changes in our supervisory concept, evolving from fragmented supervision to integrated supervision, and transforming our supervision mode, which used to be single and manual but now has become intelligent and precise because of resource integration, process optimization, technological empowerment, deep integration, and close coordination. Professional and powerful comprehensive supervision innovation systems have been created for higher education quality, continuously improving its campus political ecology, and providing stronger safeguards.

### *3.4 The knowledge structure and technical means of the supervision team are unable to meet the supervision requirements*

In response to the urgent requirement of the modernization of university governance systems in the new era, constructing a complete and innovative supervisory system with integrated internal audit and disciplinary inspection capabilities has become an important way to improve the internal governance efficiency of universities. At present, the main difficulty in college supervision work is that the overall level of knowledge structures and technical application abilities of supervisors cannot yet fully satisfy the ever more complicated and varied supervision requirements. In the past, supervision models mainly focused on finances and compliance and discipline. Now, for more advanced fields like big data analysis, risk warning, engineering auditing, and intelligent monitoring of R&D funds, there is a great knowledge and technology gap. It has to work hard for the cross-discipline knowledge integration and digital skill improvement of the supervisors, introduce composite talent in data analysis, information technology, law, and management, and improve continuing professional training and technical drill for current people. A good supervision force which is competent for auditing and disciplinary inspection work and also equipped with modern information technology means could be formed. Then it is only possible to achieve precise, dynamic, and full supervision of university economy operation, power

operation, and risk of corruption, and finally form a scientifically effective and collaborative as well as technological long-term supervision system, which can contribute to forming a firm institution to prevent the development and clean construction of universities.

#### **4. The Construction of the New Era Innovation System for University Supervision**

##### *4.1 To improve the construction of the collaborative supervision system*

To build an interactive supervision system and make full use of this system's power, it must constantly promote the establishment of an auxiliary institution system formed by various institutions, which is one of the fundamental elements ensuring that the whole system runs smoothly and achieves complementary synergy among all parts. It will inevitably be a process where it fills all kinds of gaps and deficiencies in institutional designs, but more importantly is to promote the positive interaction and natural integration between various systems, laying a certain necessary condition for the effective operation of cooperative supervision. Actually, whether the institutional system is complete and well-coordinated decides how the supervision synergy will be formed and realized. They are also the most important elements that affect the implementation results of this system and determine the final outcome of collaborative supervision. If supporting system establishment is delayed or seriously deficient, even a good single system design can also find it hard to function because of lack of connections and supports, and even bring about institutional conflicts and inner friction, so as to reduce overall supervision effectiveness. Thus, it needs to start with a systemic perspective of integration and optimization and constantly iterate on improving our institution as well.

##### *4.2 To effectively implement the collaborative supervision mechanism*

In today's complicated and always-changing area of company governance and public administration, it is necessary to set up and fully implement a strict, organized, and responsive working together management system so as to guarantee the implementation of policies, improve administrative capability, and prevent any systemic dangers. This mechanism is simply a combination of many supervisors, rather than seeking to break out of the old pattern of "information islands" and "barriers" found between different supervisions. It incorporates all sorts of force, including party's internal supervision, administrative supervision, judicial supervision, auditing supervision, people's supervision, and media supervision in scientific ways, and establishes a supervisory network which has the same goal, duty, information exchange, and cooperation.

Effective implementation of joint supervision mainly depends on having a good information exchange and communication system. It needs to improve the system of reporting major work situations. The disciplinary inspection and auditing supervision department both have to inform each other of common and important things found in their jobs. When the university's discipline inspection and supervision department arranges annual work, tasks, or plans for solving major problems, it needs to communicate with the auditing authority to try to move in the same direction and put the same amount of effort. The internal auditing department of the school should hear all kinds of opinions from the disciplinary

inspection and supervision department well, and truly pay attention to the auditing matters of important departments and units, important fund usage links, the economic responsibility objects of their principal person in charge, and other aspects, which can deepen the joint meeting system for business work, and improve the mechanism of sending audit reports so as to get professional advice and share information. By means of the coordination meeting method of the disciplinary inspection and audit work, it can discuss the shortcomings and risky aspects of the official reception, and consider countermeasures and ways to solve them.

And it also depends on how one applies the results of their supervision. Auditing departments must sort and process the problems found in the audit report and hand them over to the disciplinary inspection and supervision department at an early stage for oversight and resolution. And at the same time, the auditing department needs to supervise the situation of implementing audit rectification measures and timely report on the progress and effects of rectification to the discipline inspection and supervision department. For problems that have been seriously wronged but cannot be corrected or the rectification is insufficient, it should also be transferred to the discipline inspection and supervision department for disciplinary responsibility pursuit so as to make the audit feedback problem completely resolved and implemented. The university discipline inspection and supervision department should include the related problems found by the audit in its routine supervision, include the results of audit supervision in the integrity files of officials, and make it an important reference basis for assessing the political ecology and the effect of official integrity of the audited unit.

Ultimately, whether the collaboration between supervisor and supervisee can go well depends on a transparent culture. Through publicly disclosing the supervision plan, process, and results according to the law, and actively answering questions from the public, it can ensure the public's right to know and participate and form the largest social supervision. Thus, it compels all the supervisory bodies to do their part and work together. A mature and effective collaborative supervision mechanism is essentially the outcome of combining organizational logic with technological aid as well as societal administration. It is a necessary solid column to promote the modernization of the governance system and governance capacity.

#### *4.3 To promote the informatization construction of collaborative supervision*

In the supervision of higher education organizations, joint supervision by the discipline inspection and the auditing department has become an important way to improve governance effectiveness. To accomplish this aim, it should construct some kind of informatization and intelligence information system to make the power operations become tangible data which can be measured or can be traceable information so as to tear down the departments' walls and promote continuous deep integration and cooperation among supervising resources. Through the establishment of a comprehensive online supervision and early warning system combined with online technology like big data analysis and artificial intelligence, one could identify and prevent integrity problems in real time so as to seal off management gaps before corrupt acts even begin. It can not only make the whole supervision process

more accurate and transparent, but also provide a good safeguard for the scientific and democratic decision making of universities.

In order to improve the modernization level and accuracy of the university supervision system, it is necessary for the discipline inspection and supervision department, auditing department, and other units to form an all-encompassing data base by making use of the existing data source. The platform can greatly improve the first step of verifying problem clues, making two great leaps forward at once. The platform should create a universal supervision data collection platform through standardized system entry and business data reporting. To gather some important business data constantly, the platform needs to form an effective and reliable pool of business information resources, based on which it needs to break through departmental data obstacles and promote closer fusion and circulation of supervisory information so as to carry out continuous and thorough oversight over every link and point in universities' operation of power. Also, it is going to depend on the strength of the building the data analysis and application platform. This platform should be able to support multi-dimensional queries, cross-comparisons, and in-depth mining of the work trajectories and activity information of the supervised entities, thereby constructing a "smart supervision" system integrating "electronic file management, intelligent data retrieval, precise statistical analysis, deep integrity assessment, and risk warning". And the system also helps individual staff or departments clarify their own integrity file, which is dynamic. It will also enable people to do scientific evaluation of comprehensive integrity status. Data analysis models can be used to scientifically assess the integrity risk levels of the university as a whole and at all links, enabling early identification, real-time warning, and pre-emptive prevention of risk hazards, and ultimately promoting the transformation of university governance from passive response to active prevention, and from post-event handling to process monitoring.

## 5. Conclusion

In terms of promoting the modernization of the national governance system and capacity, higher education institutions, which are places where talents are cultivated and scientific research is carried out, should actively incorporate the overall leadership of the Party into the whole process and various fields of school administration. It must create a scientific top-level planning and institution creation current college administration structure that has clear rights and responsibilities, runs smoothly well, and is sufficiently supervised. The key point is that it is necessary to comprehensively integrate and use the internal audit function and disciplinary supervision function, break down any possible information and functional barriers under the old model of discipline inspection and supervision, and promote the integrated development of the supervisory force, so as to form a powerful supervision synergy, and finally achieve a complete supervision network. It is not enough to focus solely on the compliance examination of economic matters in this system and regular and meticulous oversight should be implemented over the other important areas such as power operations, resource distribution, teachers' ethics and behavior. It should strengthen the links between disposal, transformation of findings, and

disciplinary inspection clues in order to turn supervision effect into governance power. Its most basic function is to provide a powerful internal supervisory guarantee for the implementation of major decisions and deployment of the school, create a clean risk prevention line, and promote deep strict governance, aiming to lay a strong internal guarantee and an unobstructed operation environment for universities to complete the basic task of nurturing talents and deeply achieve their long-term goals.

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