

Research on the Improvement of Internal Control Environment in Colleges and Universities

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Abstract: Facing the increasingly fierce competition at home and abroad, China's colleges and universities are gradually expanding their scale and level of school running. However, in recent years, the failure of internal control in Colleges and universities frequent cases. Through the thorough research, most of the universities in our country internal control environment problems, in order to regulate the activities of daily management, avoid management risk, improve the internal control of the utility, we must pay attention to the research on the internal control problems of internal control environment in Colleges and universities.

Keywords: Colleges and universities; Internal control; Environmental improvement

1. Introduction

The subject of University as the social public service provision, which belongs to the public welfare institutions, to establish internal control system in Colleges and universities is mainly a comprehensive specification of all kinds of management activities in Colleges and universities, to ensure legal compliance; prevent fraud and corruption prevention; improving the quality of public services to achieve sustainable development [1-3]. The control environment is the basis of the establishment and implementation of internal control activities, mainly includes two aspects: the external control environment including macroeconomic policy, sources of funding for colleges and universities, university management, university financial regulations and supervision mechanism; internal environment control in Colleges and universities including many factors, such as the organizational structure, responsibilities, manpower allocation the policy of campus culture, etc [4-6]. The improvement of the environment mainly includes several aspects:

2. Go out of Administration and Realize Academic Autonomy

Internal power in Colleges and universities should be transferred from administrative power to academic power, and administrative power will be reduced Undue influence on daily teaching and academic research. First of all, colleges and universities in China clearly define the staff representatives And all kinds of academic organizations, student organizations in the management of colleges and universities in the structure and function, and

comprehensively promote the organization mechanism of university academic freedom, democratic management; maintenance of the rights and duties of teachers and students, and to expand the hospital level, department level management and professor of management authority scope, the Department of the school institute can the independent decision-making and management of academic affairs, improve the Department's management responsibility consciousness, enhance the strength of professor. Administrative departments in Colleges and universities should actively cooperate with professors, students needs, reasonable allocation of limited educational resources, improve the efficiency of administrative work. At the same time, the university management should make full use of all kinds of committees, representatives of student staff and other collective decision-making institutions to avoid the arbitrariness of educational decision-making and achieve the win-win situation of academic freedom and administrative efficiency.

3. Optimize the Organization Scientifically

Good organizational structure can effectively improve the efficiency of daily management in Colleges and universities, and the active cooperation of various departments within the school can help the internal control work of colleges and universities well. Colleges and universities in China should consider their own situation, improve the efficiency of internal management and strengthen the effect of internal control, and scientifically optimize the current organizational structure. From the distribution of power, China's colleges and universities can put some academic and administrative power under the colleges and universities,

so as to realize the autonomy of the university. In the transverse direction to strengthen the various departments and the relationship between each college, at the same time, our universities should to schools within the major departments and posts for the corresponding job description, the corresponding management manual, the management authority, responsibility and jurisdiction, the corresponding work flow, prevent the occurrence of duty not clear, management confusion the phenomenon of. In addition, colleges and universities can strengthen risk management and budget management by setting up risk control institutions and budget management committee.

4. Fully Develop the Internal Control of Campus Culture

Universities in China should actively respond to the call of government departments and actively publicize internal control in various departments of schools. Because the internal control emphasizes the common participation in the school of the collective, rely on the support and recognition and leadership of the school cannot promote the establishment and implementation of internal controls. In order to ensure the recognition and effectiveness of internal control in Colleges and universities, universities should pay attention to the cultivation of internal control and campus culture. Campus culture emphasizes everyone's participation and everyone's approval. Therefore, our primary task is to increase the internal control of the propaganda work, through the organization of expert lectures popular academic activities of internal control of the basic knowledge sharing, benefit by mutual discussion of internal control to improve risk awareness, create a case about internal control, improve the school's understanding of internal control, and by increasing participation in joint efforts to improve the present situation of internal control in Colleges and universities.

5. Strengthen Risk Control Consciousness

The management activities of universities in China are relatively closed, the lack of direct feelings about the changes of the external environment of teachers and staff, and the lack of experience to deal with the risks that may be encountered. Therefore, our universities should workers combing university teaching responsibilities, clear the key risk points of their respective positions, universal awareness of risk management and control, improve the teaching staff of risk awareness. The same shall set up a risk control mechanism is composed of specialized institutions, the school is responsible for the leadership of the school, the Department responsible person involved, regularly carry out discipline violations and analysis, education and other activities, combing the school key risk point of

major business process. Finally, by the respective institutions for its members to carry out special warning education activities to guide the staff, especially leading cadres to further raise awareness, build a strong ideological line of defense, do alarm bells ringing, improve the ability to resist corruption and various risks.

6. Concluding Remarks

Although China's colleges and universities have many information platforms, such as campus homepage, campus news network, campus official micro-blog, WeChat public number, etc.. But in order to strengthen two-way communication, our universities should establish university hospital level information feedback system, or the establishment and implementation of the reception system, around the topic, instructed the relevant departments responsible for the affairs of the school staff and students about the consultation, to hear directly from teachers and students staff's opinions and suggestions, so as to strengthen the campus management and basic education the relationship between staff and students, to understand the voice of the people. In addition, between college departments, should also establish a common communication platform, or to strengthen the two units of information, liaison team construction in the school, the two units clear information submitted to the specialized personnel, establish a system of information of the team, clear information liaison duties, implementation of information reporting and disclosure of information the regular and institutionalized and standardized.

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