

四、执法程序

1、财政财务收支审计流程图

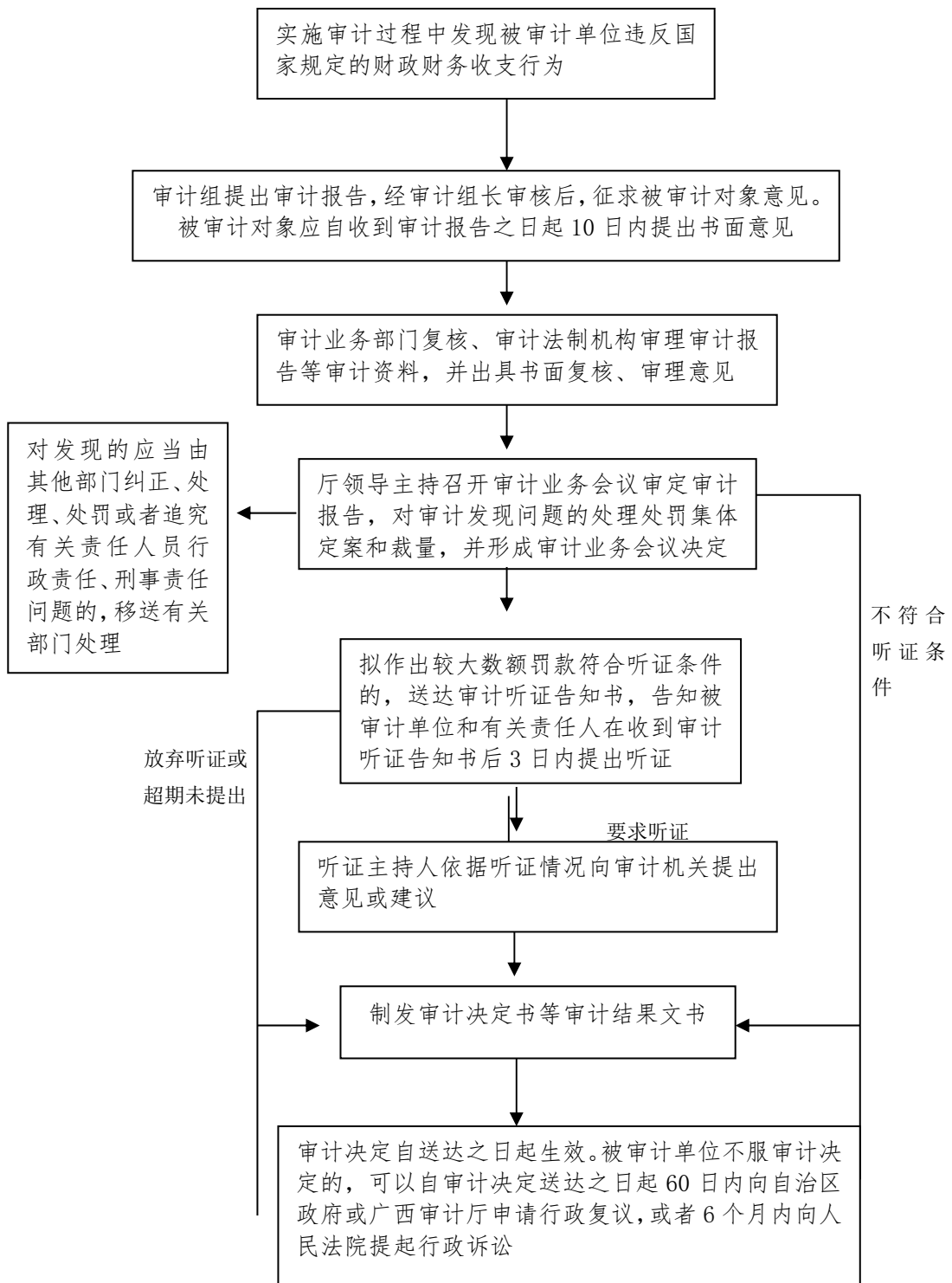


发送审
计文书
督促审
计整改

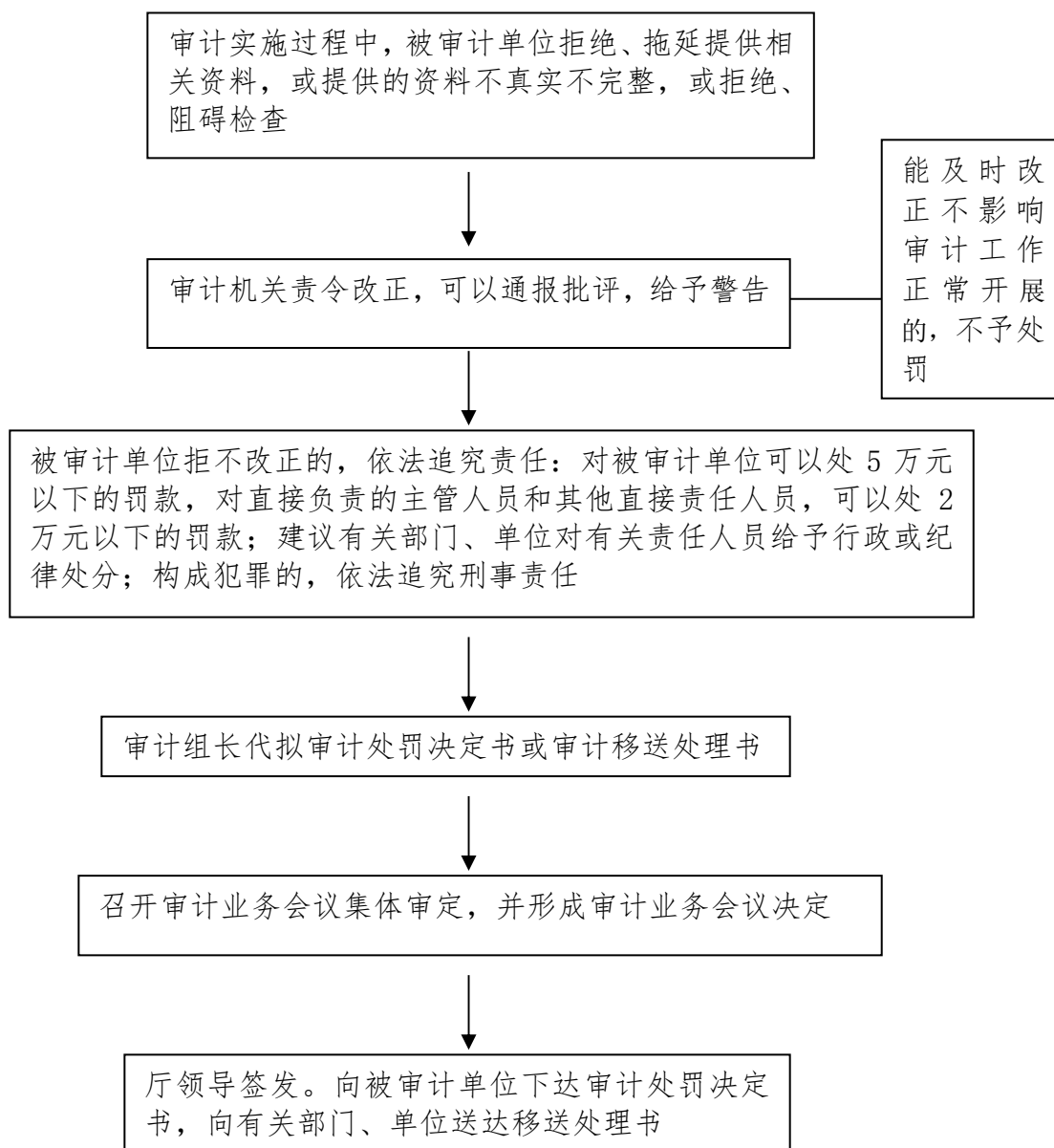


根据审定意见起草、签发并向被审计单位送达审计报告、审计决定。检查审计决定落实情况和审计报告意见、建议采纳情况，督促审计整改，取得书面反馈资料。审计机关按照规定的程序实行审计结果公告、公示制度。

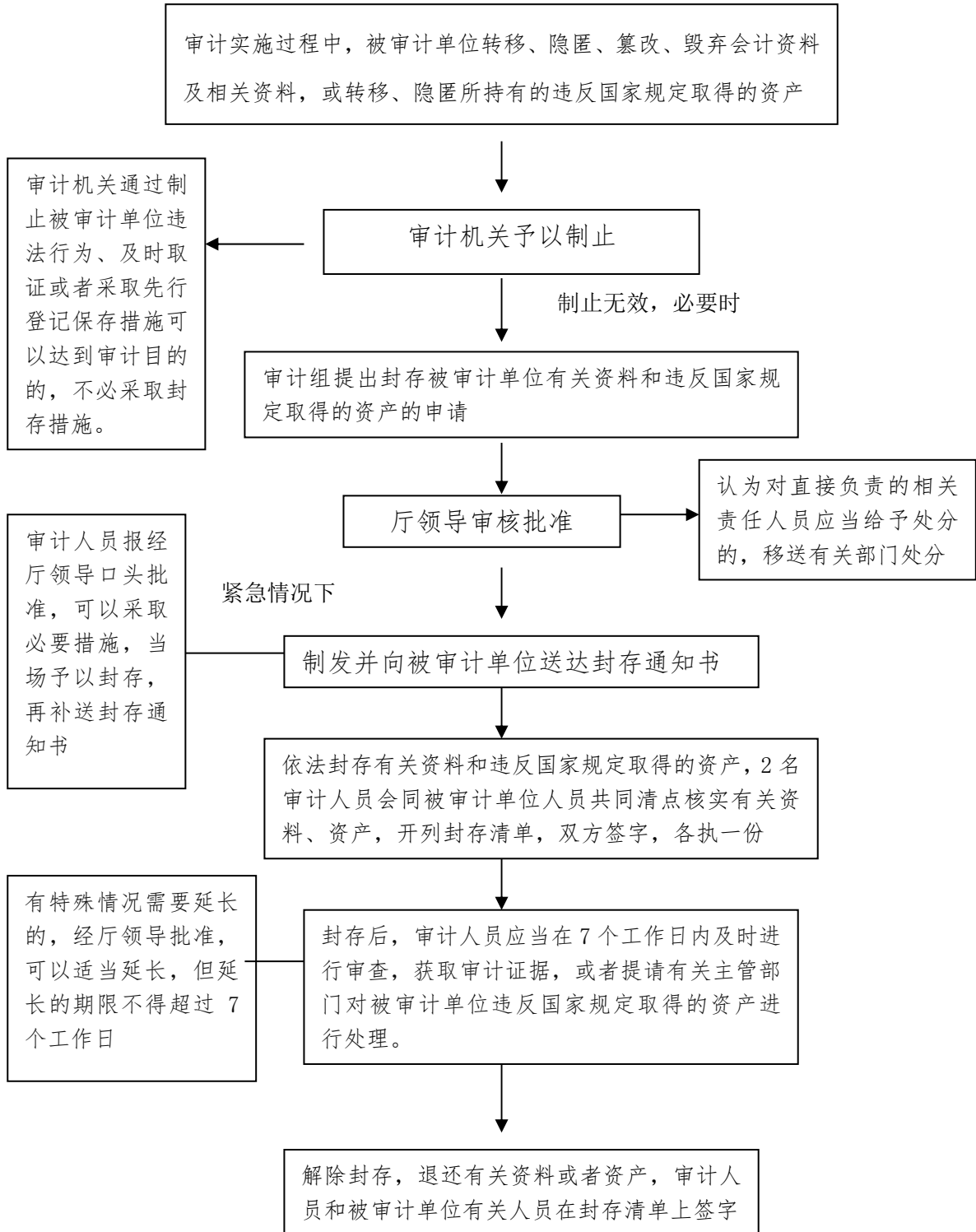
2. 对违反国家规定的财政财务收支行为的审计处罚流程图



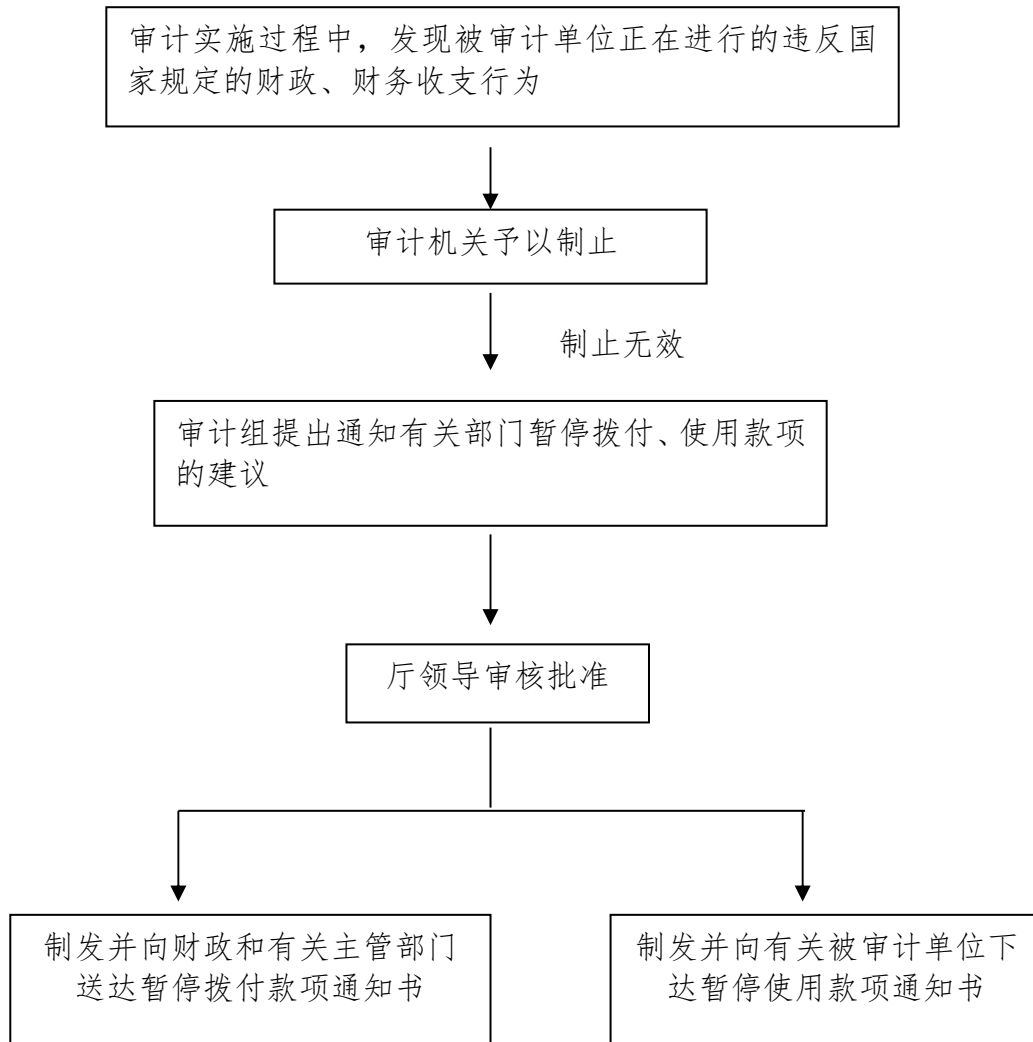
3. 对拒绝、阻碍审计监督行为的行政处罚流程图



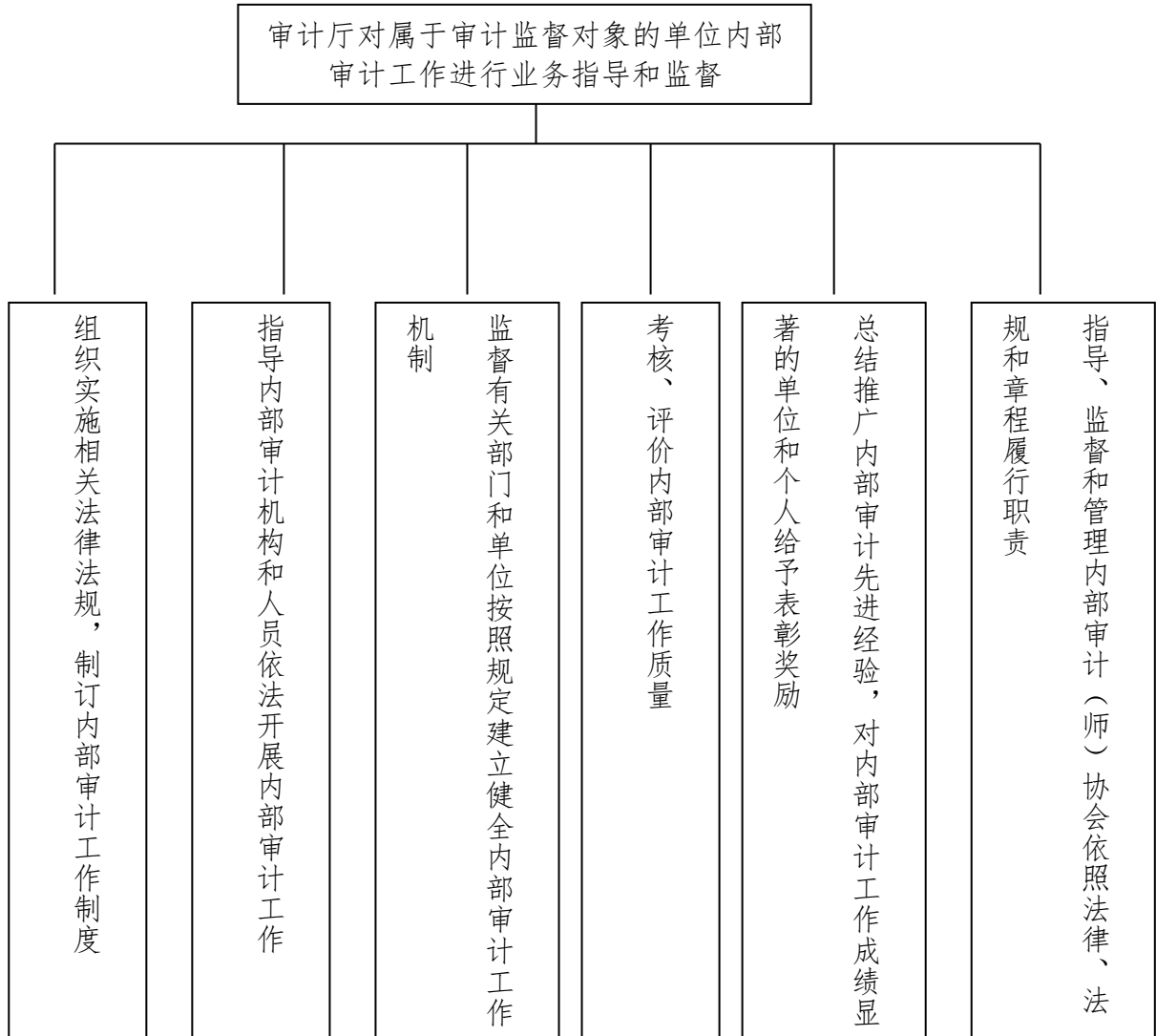
4. 封存被审计单位有关资料和违规取得的资产流程图



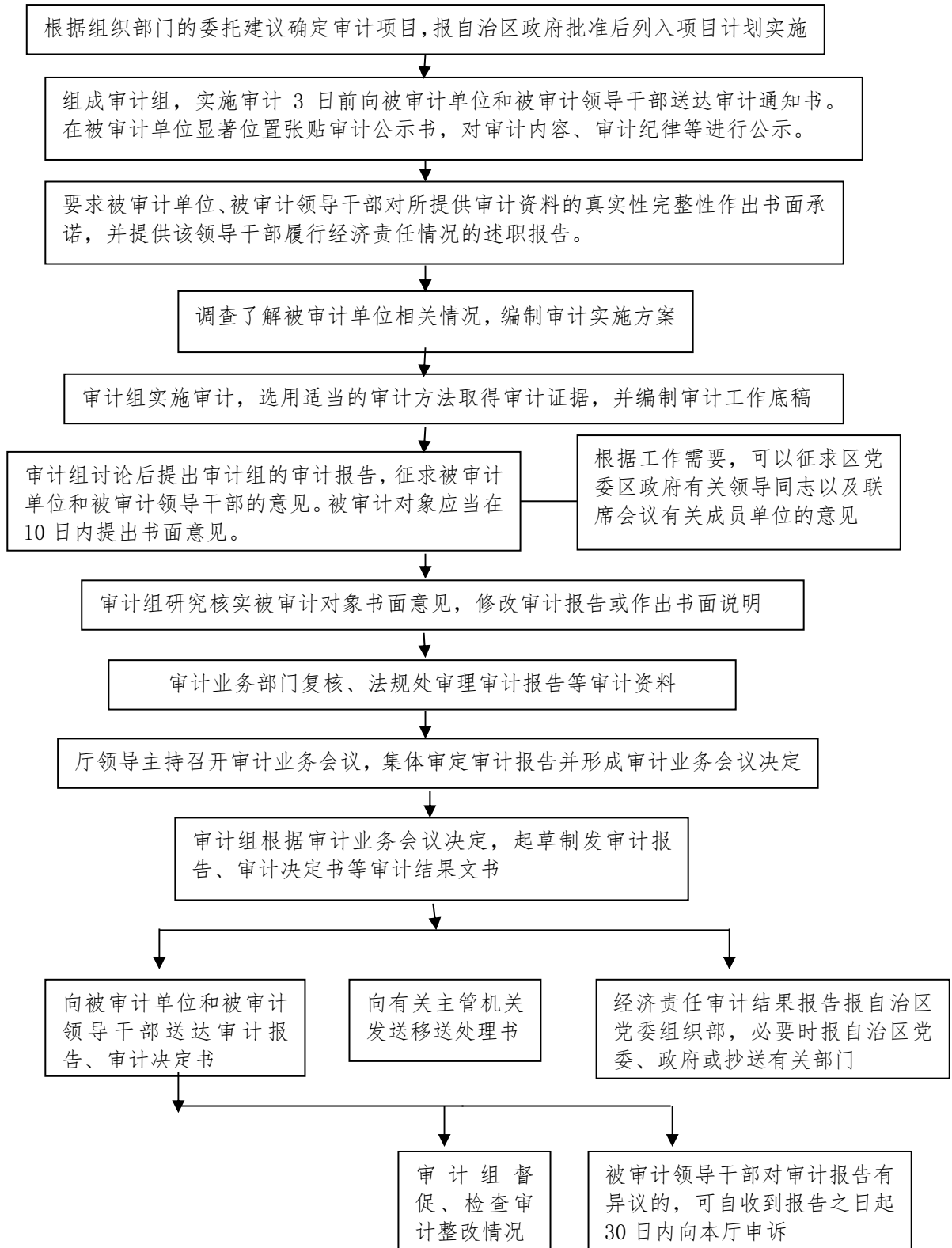
5. 通知有关部门暂停被审计单位拨付、使用款项流程图



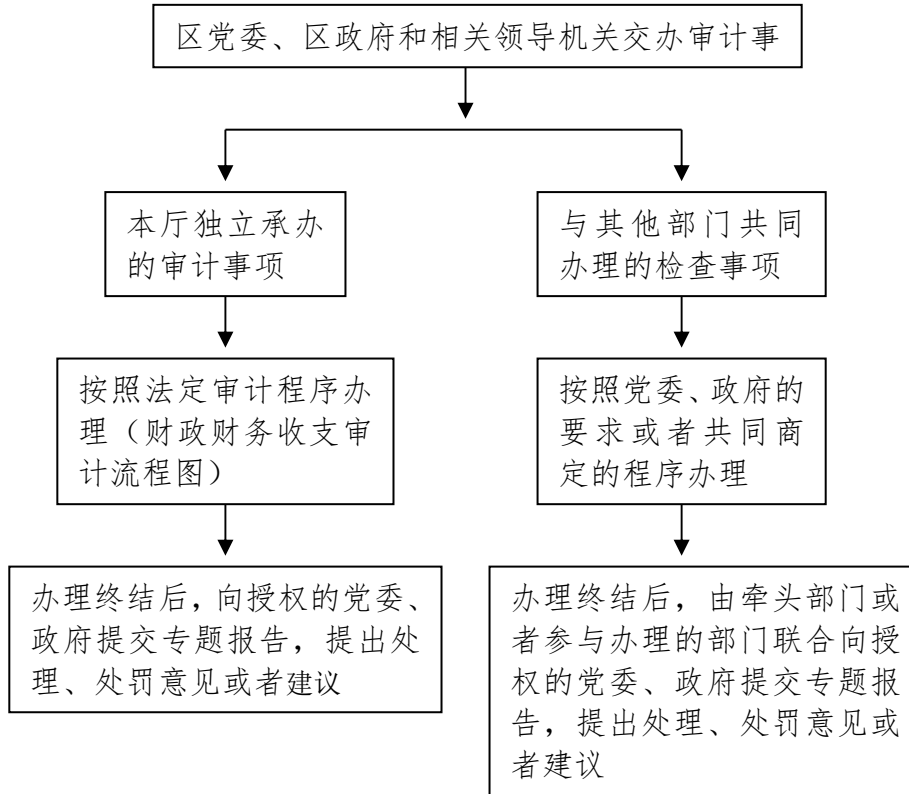
6. 对内部审计进行业务指导和监督流程图



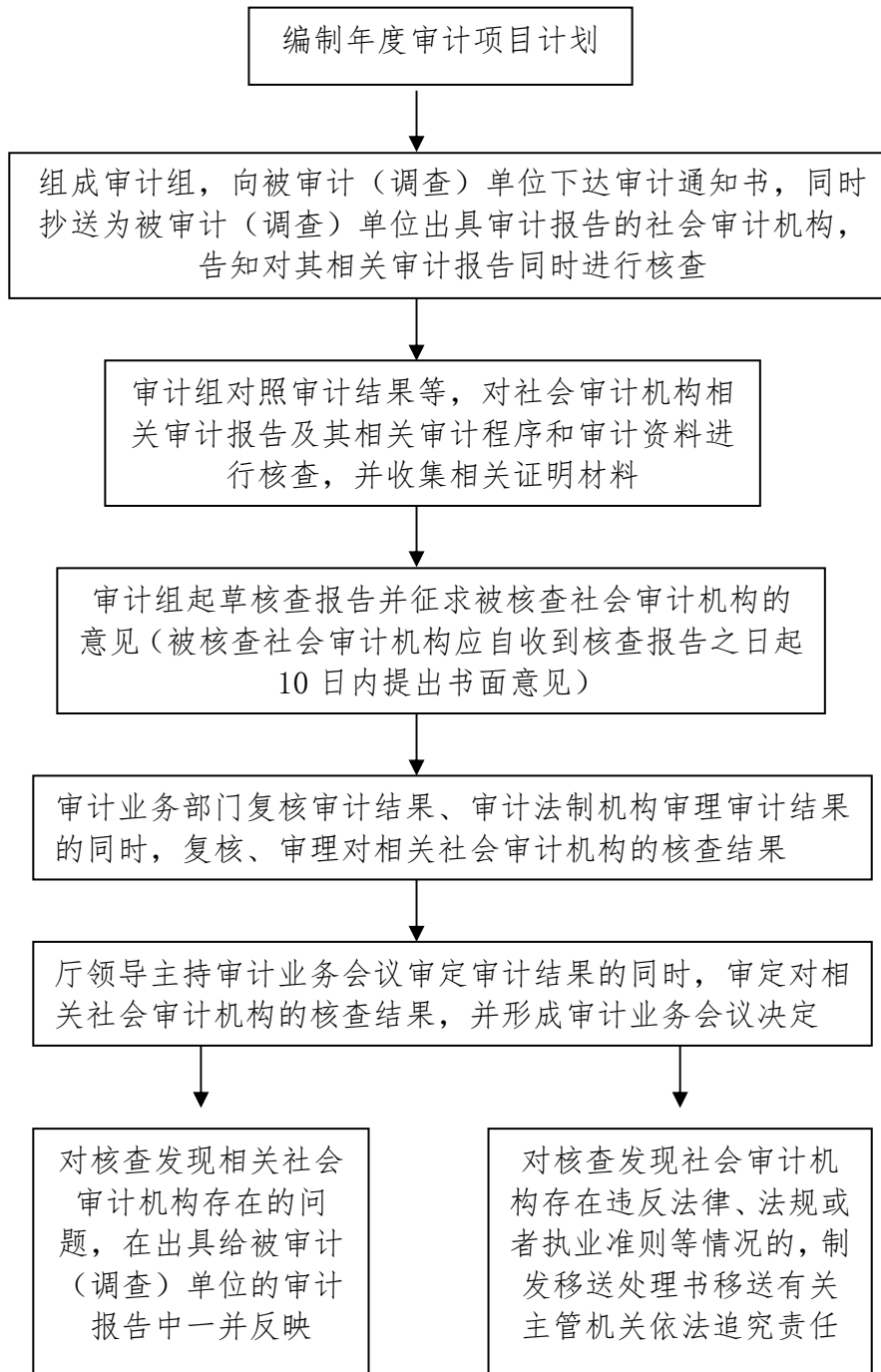
7. 经济责任审计流程图



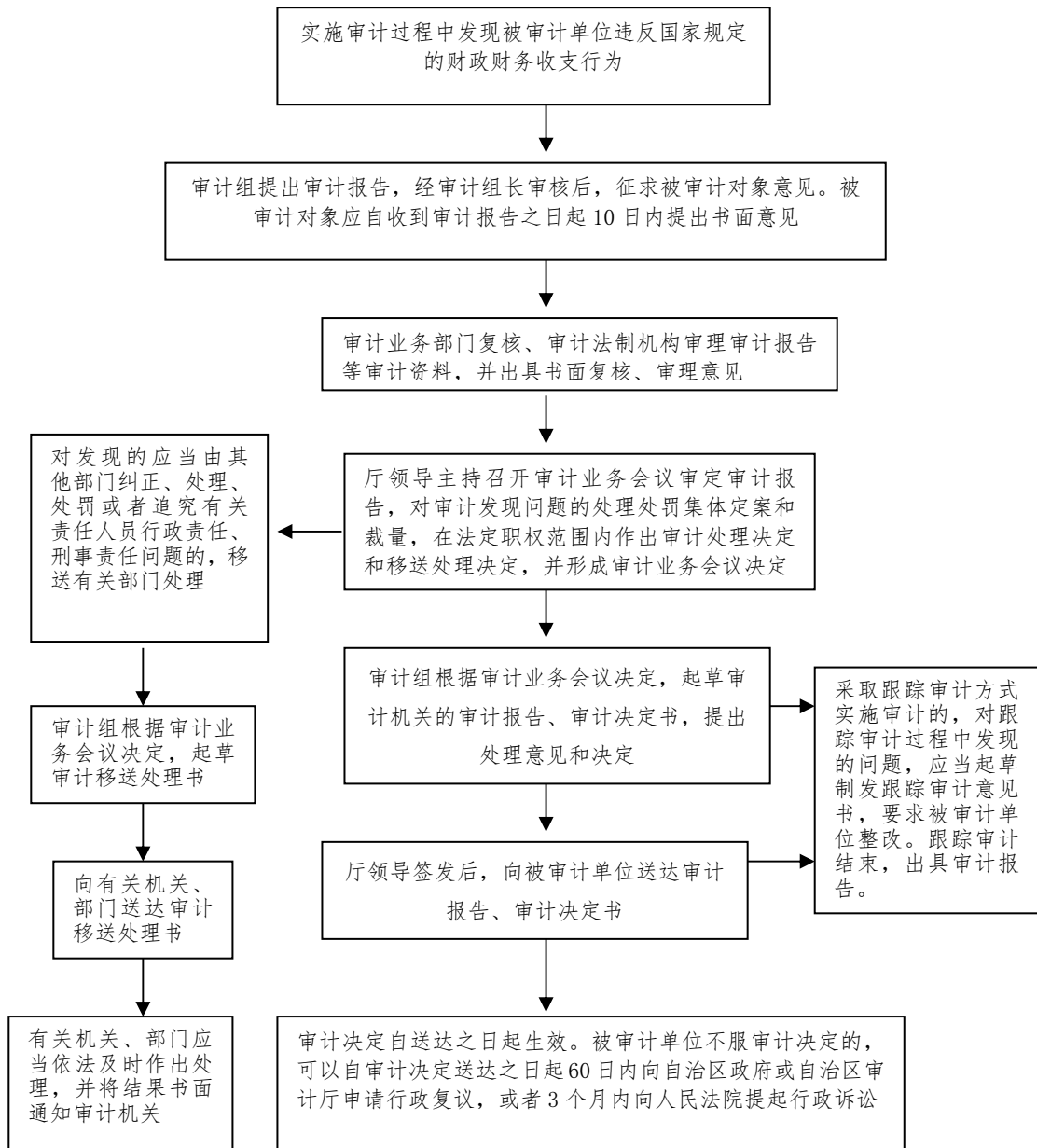
8. 承办区党委、区政府交办审计事项流程图



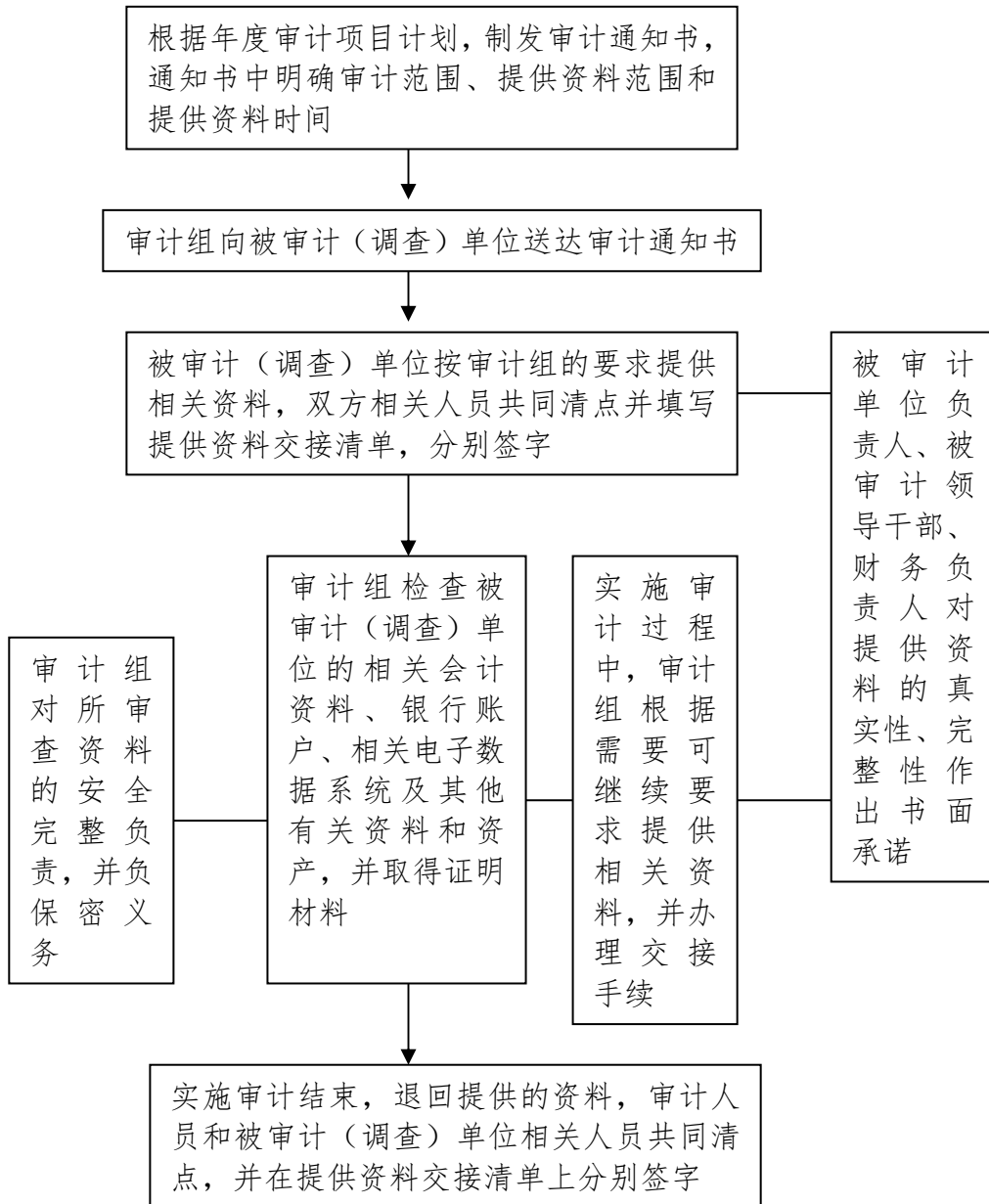
9. 核查社会审计机构的审计报告流程图



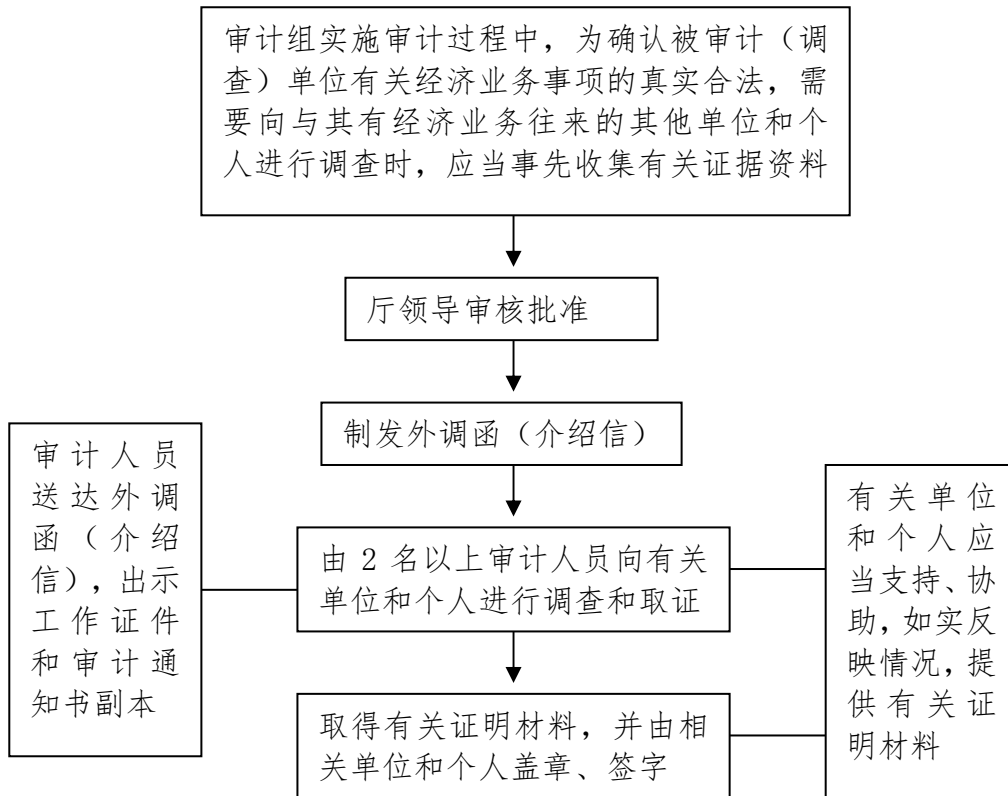
10. 对违反国家规定的财政财务收支行为的审计处理和移送处理流程图



11. 要求被审计单位提供资料并进行检查流程图

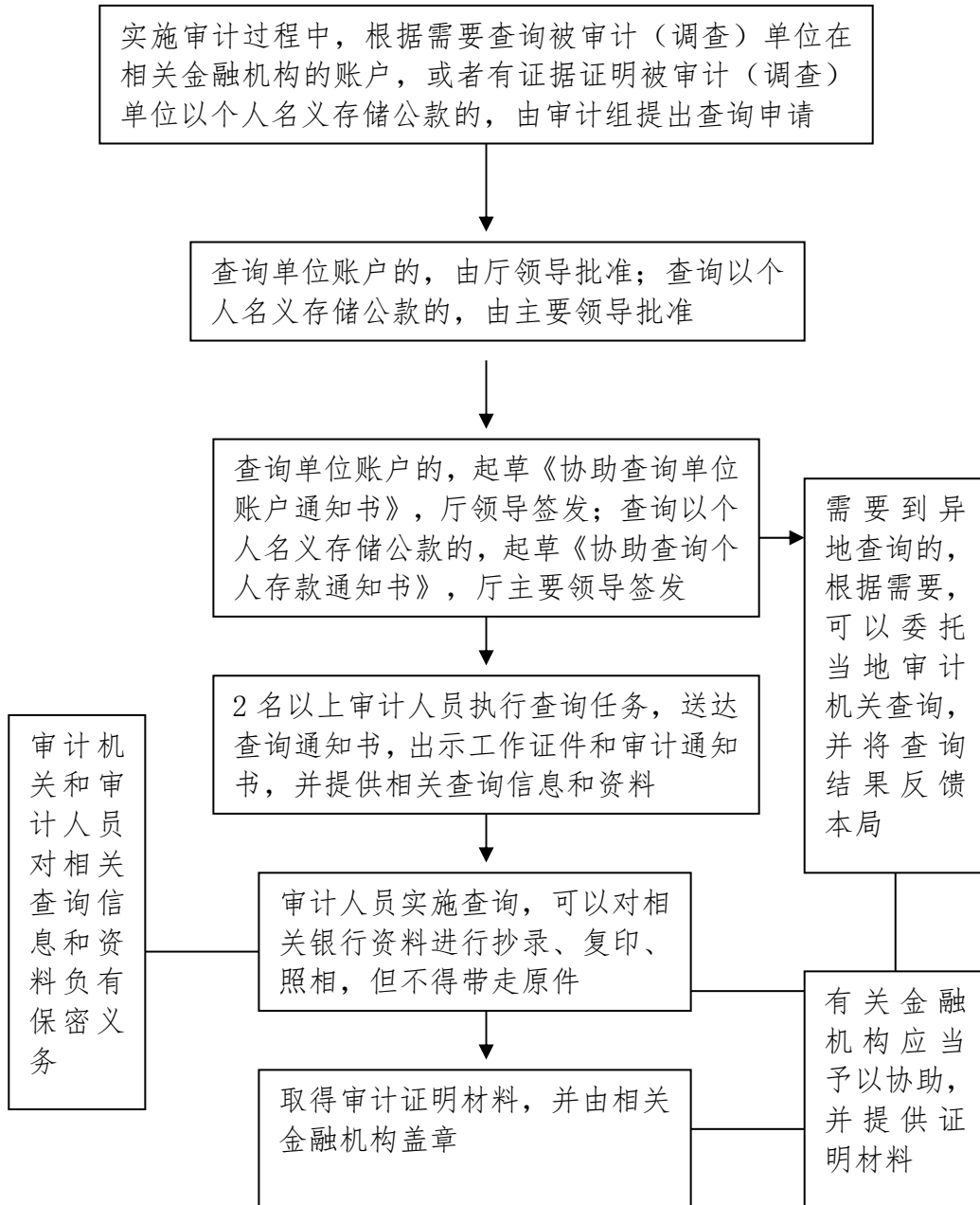


12. 向有关单位和个人进行调查取证流程图

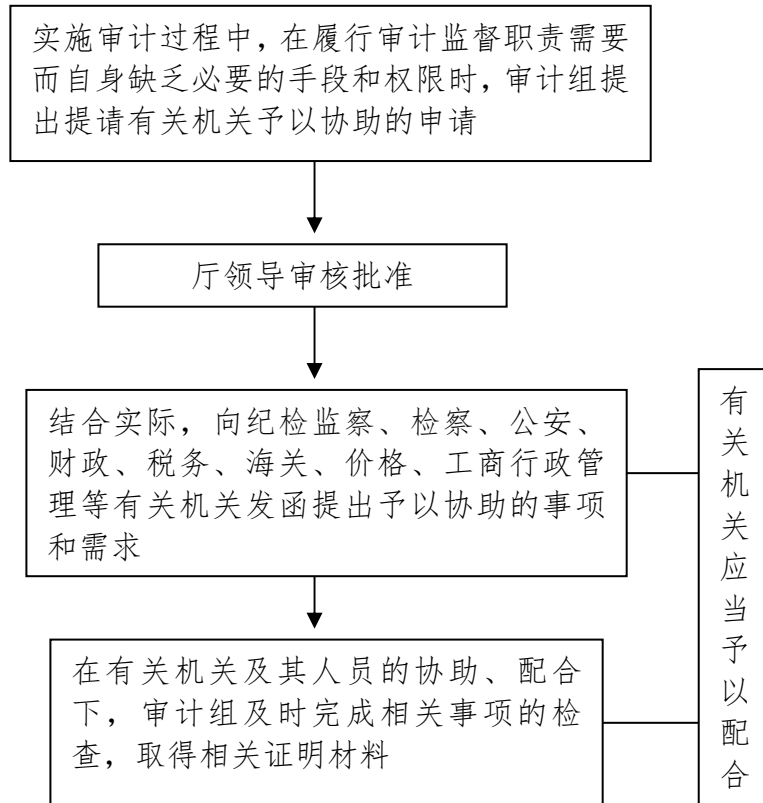


13. 查询被审计单位在金融机构账户和以个人名义存储公款流程

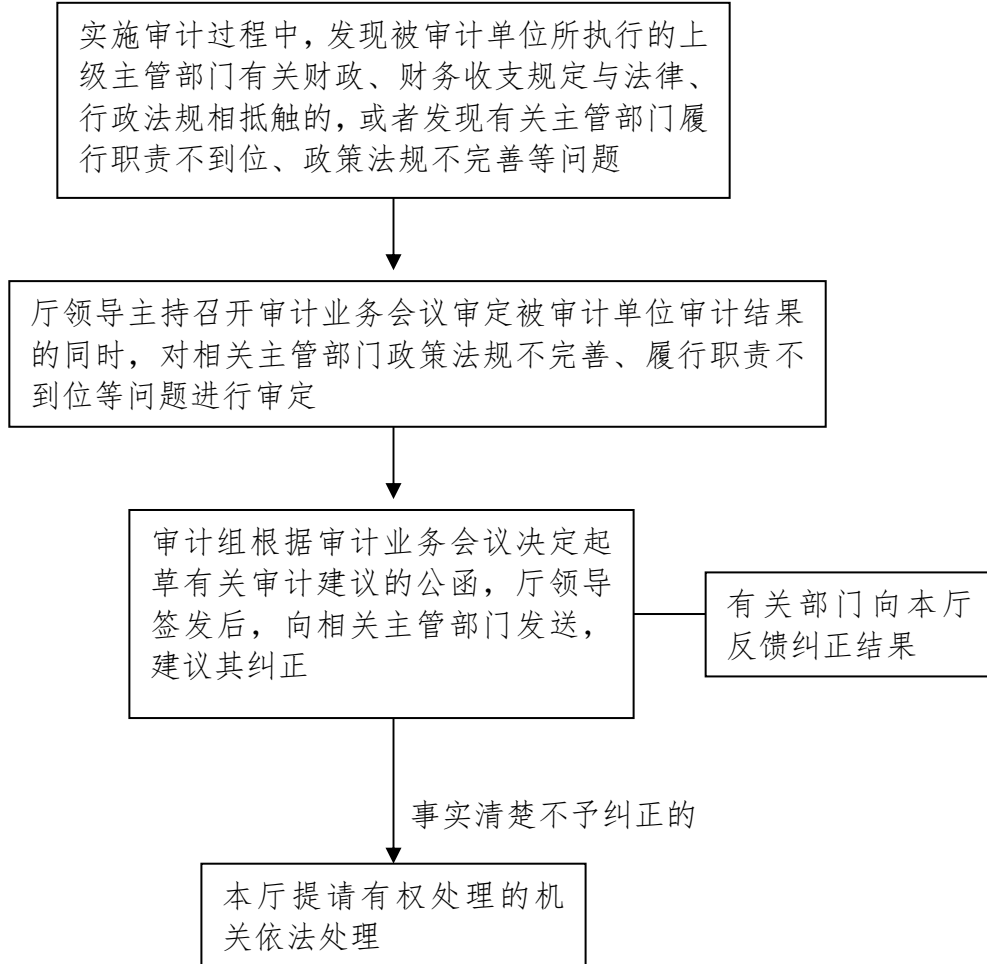
图



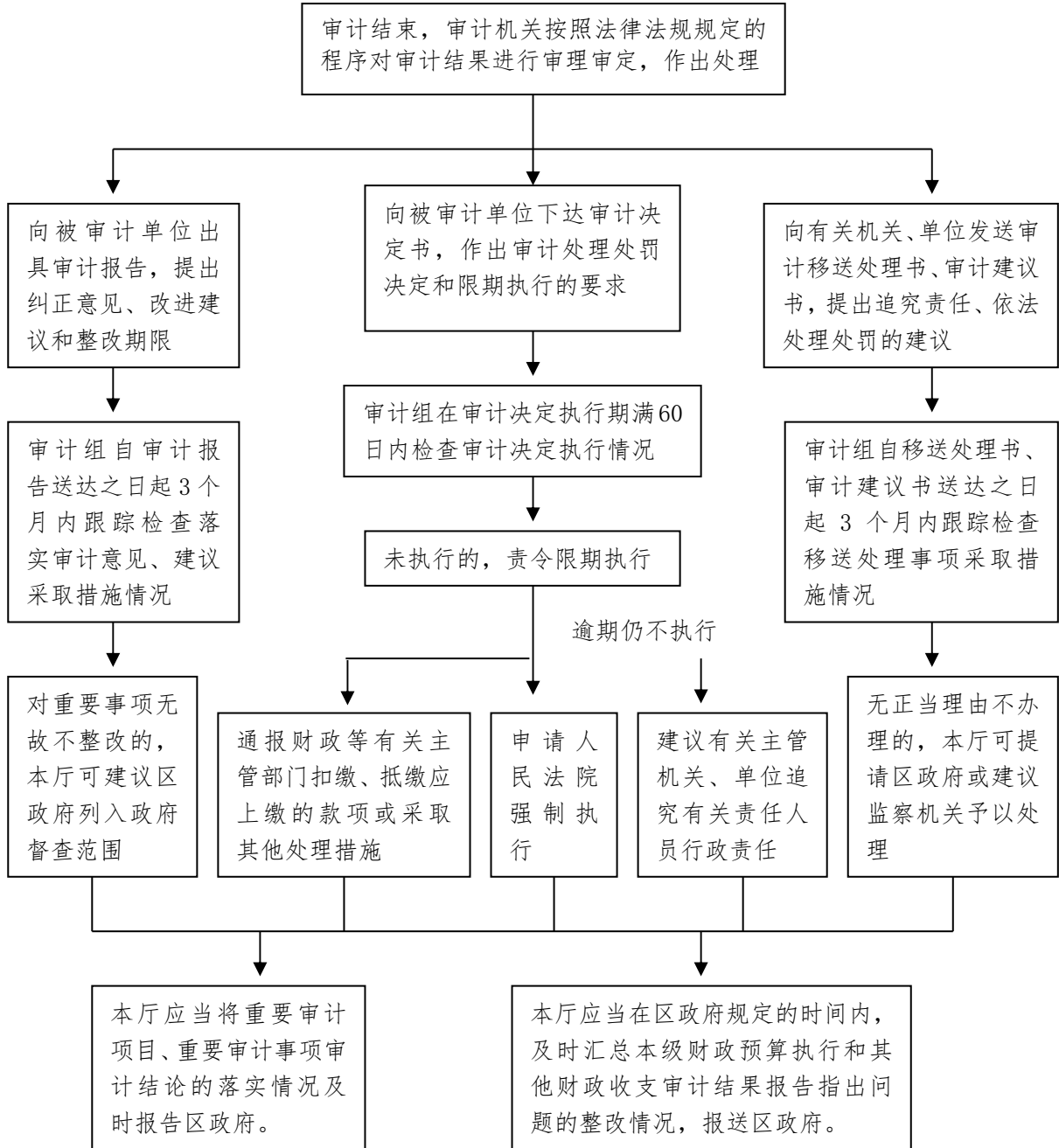
14. 提请有关机关协助流程图



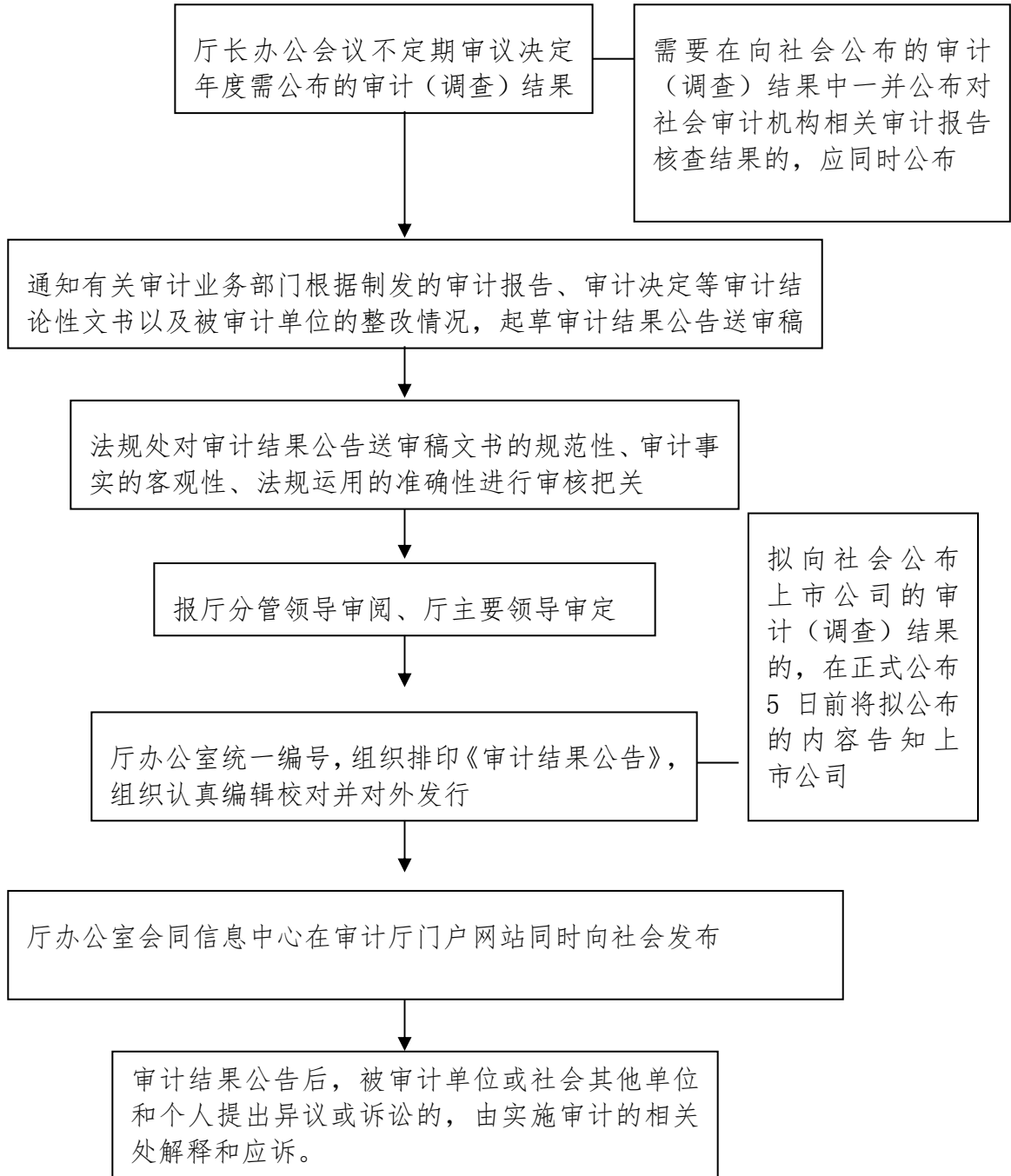
15. 建议有关机关纠正流程图



16. 督导审计整改流程图

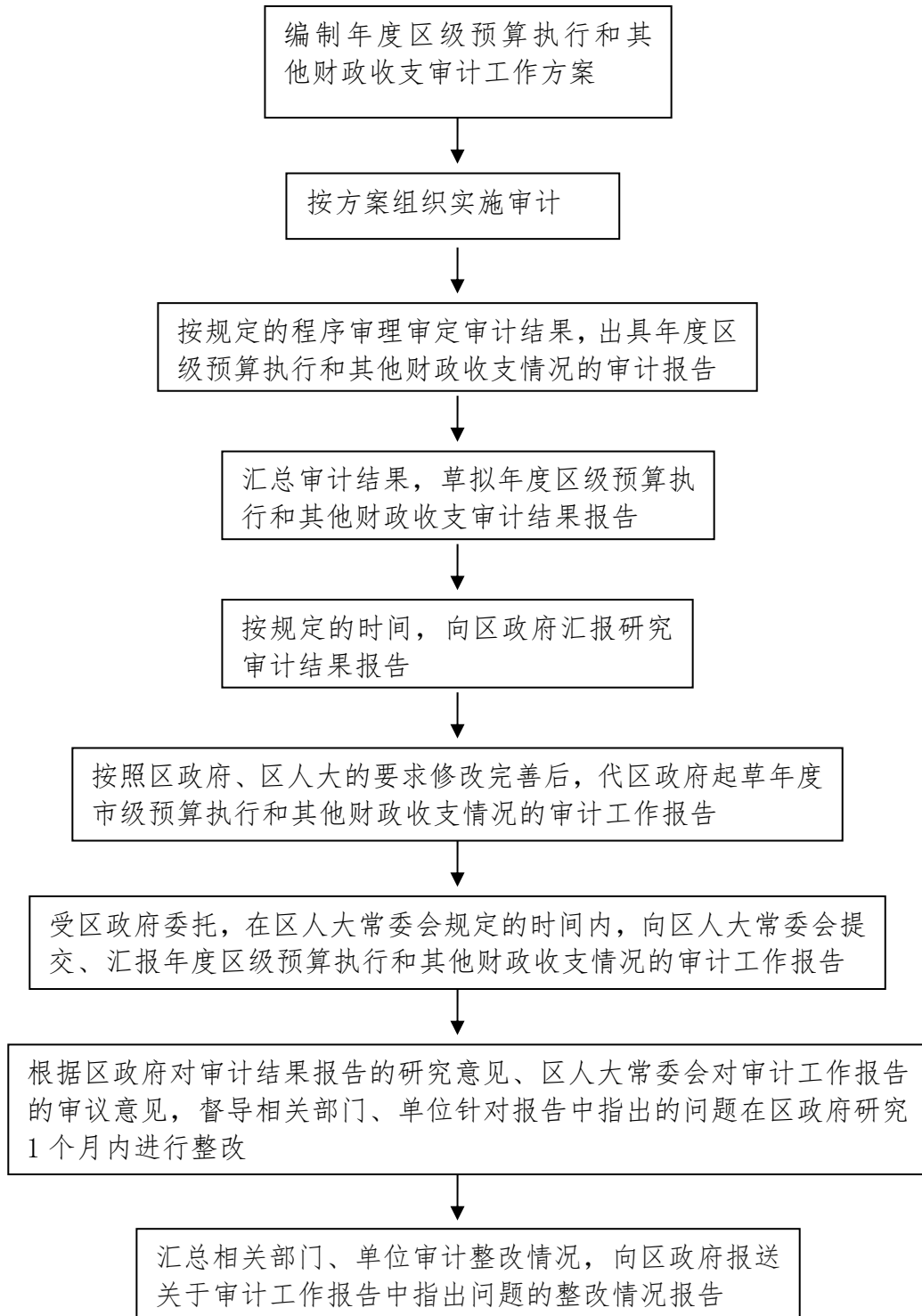


17. 公布审计结果流程图



18. 向区政府提交审计结果报告、向区人大提交审计工作报告流

程图



19. 纠正或者责成纠正下级审计机关审计决定流程图

