执法依据

《中华人民共和国审计法》[（2021）](http://sjj.beijing.gov.cn/xzzfgs/jbxx/zfyj/202009/t20200916_2061108.html%22%20%5Co%20%22%E4%B8%AD%E5%8D%8E%E4%BA%BA%E6%B0%91%E5%85%B1%E5%92%8C%E5%9B%BD%E5%AE%A1%E8%AE%A1%E6%B3%95%EF%BC%882021%EF%BC%89%22%20%5Ct%20%22http%3A//sjj.beijing.gov.cn/xzzfgs/jbxx/zfyj/_blank)

[《中华人民共和国审计法实施条例》](http://sjj.beijing.gov.cn/xzzfgs/jbxx/zfyj/202009/t20200915_2060681.html%22%20%5Co%20%22%E3%80%8A%E4%B8%AD%E5%8D%8E%E4%BA%BA%E6%B0%91%E5%85%B1%E5%92%8C%E5%9B%BD%E5%AE%A1%E8%AE%A1%E6%B3%95%E5%AE%9E%E6%96%BD%E6%9D%A1%E4%BE%8B%E3%80%8B%22%20%5Ct%20%22http%3A//sjj.beijing.gov.cn/xzzfgs/jbxx/zfyj/_blank)

《[财政违法行为处罚处分条例](http://sjj.beijing.gov.cn/xzzfgs/jbxx/zfyj/202009/t20200915_2060679.html%22%20%5Co%20%22%E8%B4%A2%E6%94%BF%E8%BF%9D%E6%B3%95%E8%A1%8C%E4%B8%BA%E5%A4%84%E7%BD%9A%E5%A4%84%E5%88%86%E6%9D%A1%E4%BE%8B%22%20%5Ct%20%22http%3A//sjj.beijing.gov.cn/xzzfgs/jbxx/zfyj/_blank)》

《[北京市审计条例](http://sjj.beijing.gov.cn/xzzfgs/jbxx/zfyj/202009/t20200915_2060676.html%22%20%5Co%20%22%E5%8C%97%E4%BA%AC%E5%B8%82%E5%AE%A1%E8%AE%A1%E6%9D%A1%E4%BE%8B%EF%BC%882017%E5%B9%B4%E4%BF%AE%E6%94%B9%E7%89%88%EF%BC%89%22%20%5Ct%20%22http%3A//sjj.beijing.gov.cn/xzzfgs/jbxx/zfyj/_blank)》

[《中华人民共和国国家审计准则》](http://sjj.beijing.gov.cn/xzzfgs/jbxx/zfyj/202009/t20200915_2060673.html%22%20%5Co%20%22%E3%80%8A%E4%B8%AD%E5%8D%8E%E4%BA%BA%E6%B0%91%E5%85%B1%E5%92%8C%E5%9B%BD%E5%9B%BD%E5%AE%B6%E5%AE%A1%E8%AE%A1%E5%87%86%E5%88%99%E3%80%8B%22%20%5Ct%20%22http%3A//sjj.beijing.gov.cn/xzzfgs/jbxx/zfyj/_blank)等财政财务相关法律法规