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Case Study on Economic Responsibility Audit of Business Units

-- Taking the Economic Responsibility Audit Project of Unit D in City Y as an Example

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Abstract

At present, China's economic development has shifted from high-speed development to high-quality development, and government auditing has been integrated into the overall economic and social development, and is committed to giving play to the function of auditing as an "immune system", strengthening the process of controlling the implementation of macroeconomic policies by leading cadres of the local government, managing investment projects and important engineering and other official duties, and improving the effectiveness of implementation. As the pivotal organization between the central government and the grass-roots level, local governments have an important position in national governance and play an irreplaceable vicarious role in the overall audit and supervision system.In recent years, Unit D of City Y has been actively promoting various reform measures, including the optimization of the internal management system and the adjustment of resource allocation. However, in this process, the definition and fulfillment of economic responsibility has faced many challenges. For example, there are irregularities in the use of some project funds, and the implementation of the financial management system is not strict enough, leading to inefficient use of funds, and there may even be waste and abuse. In addition, due to the unit's wide range of business, involving multiple departments and projects, the division of economic responsibility is not clear and precise enough, making it easy for responsibility shifting and management loopholes to occur. At the same time, changes in the external environment, such as the adjustment of policies and regulations and the intensification of market competition, have also had a certain impact on the unit's economic operation and fulfillment of its responsibilities. Taking the economic responsibility audit of Comrade X, the leading cadre of Unit D, as the case study object, through the in-depth analysis of the whole process of its economic responsibility audit, combined with the specific problems in the audit to put forward targeted optimization suggestions, it is expected to be able to provide other similar units with useful reference and inspiration, and to promote the continuous improvement and development of the economic responsibility audit of institutions.

Keywords

Business units; financial responsibility; audit; problems; recommendations.

1. Introduction

Institutions play an important role in China's social and economic development, and the standardization and effectiveness of their operation are directly related to the quality of public services and the rational allocation of social resources. Economic responsibility auditing is of

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great significance as a means of monitoring and evaluating the fulfillment of the economic responsibilities of leading cadres in institutions.

In the context of the current economic environment and social development, institutions are faced with increasingly complex economic activities and management challenges. With the increasing investment of financial resources and the growing public expectation of transparency and performance of institutions, it is particularly urgent to strengthen the auditing of economic responsibility.

The audit of economic responsibility not only helps to find and correct problems in the economic management of institutions, prevent financial risks, and safeguard the safety and integrity of state-owned assets, but also promotes the leading cadres to fulfill their duties in accordance with the law and regulations, and improves the level of management and decision-making ability. Through the comprehensive review and evaluation of economic activities, it can provide a strong guarantee for the healthy development of institutions. At the same time, the economic responsibility audit is also an important means to improve the governance structure of institutions and strengthen internal control. It can promote the establishment of a sound internal management system in institutions, standardize financial accounting and economic behavior, improve the efficiency of the use of funds, and enhance its own sustainable development capacity.

In addition, with the rapid development of information technology and the continuous updating of auditing concepts, economic responsibility auditing is also facing new opportunities and challenges. How to utilize new technologies such as big data and artificial intelligence to improve the efficiency and quality of auditing, how to adapt to new laws, regulations and policy requirements, and how to better synergize with other oversight mechanisms are all current issues that need to be thoroughly studied and explored.

Reviewing comprehensively, in-depth research on the economic responsibility audit of institutions has important theoretical and practical value, which helps to promote the reform and development of institutions, improve the quality and efficiency of public services, and contribute to the stable development of the economy and society.

2. Current Status of Research and Research Ideas

2.1. Status of research

2.1.1. The concept of economic responsibility auditing of institutions

Peng Zhenwei (2005) believes that economic responsibility auditing refers to the auditing supervision, authentication and evaluation activities carried out by auditors on the legality and compliance of the assets, liabilities, profits and losses of the unit during the term of office of the audited leader, as well as the economic responsibility that should be borne by the relevant economic activities. Xiao Wenjuan (2016) argues that economic responsibility auditing refers to the auditing of the fulfillment of the economic responsibility that the legal representative or business contractor of an enterprise or institution should have during his term of office or the contracting period. According to Ma Yan (2017), economic responsibility auditing mainly refers to the auditing activities of the auditing organization on the responsibility management of the relevant leaders of state organs and institutions.

2.1.2. Problems in auditing the economic responsibility of institutions

Xue Jianfeng (2016) suggested that there are several problems in the economic responsibility audit of institutions, and the audited units have problems in recognizing the economic responsibility audit and regard the economic responsibility audit as a financial and fiscal audit. Comprehensive audit talents are scarce. "Leaving before auditing" leads to the failure of economic responsibility auditing. The responsibility of the audited leaders is not clearly defined,

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and the audit evaluation is not objective. The accountability for the implementation of economic responsibility auditing is not in place. He Fei (2016) believes that there is a problem of low legislative level of relevant documents in the economic responsibility audit of institutions. Liu Wei (2017) believes that the following problems still exist in the economic responsibility audit of institutions: the index system of economic responsibility audit is not uniform. The plan is not well organized. Shan Xuemin (2018) suggests that the problems of economic responsibility auditing of institutions mainly come from two aspects, on the one hand, it is the problems of the audited institutions, mainly including the high frequency of problems in individual projects and defects in the management of fixed assets. On the other hand, it is the problems of the auditing organization, mainly including the limitations of audit supervision work and the low quality of audit work.

2.2. Research ideas

D unit leading cadre X comrade economic responsibility audit as a case study object, in the understanding of the economic responsibility audit of the relevant concepts and theoretical foundations combined with the Y city audit related policies and regulations on the basis of the basic situation of the D unit, D unit leading cadre X comrade's tenure as well as the audit process of the three aspects of the analysis, and to audit the various stages of the main line analysis of the D unit of economic responsibility audit when the audit It also analyzes the problems faced during the economic responsibility audit of Unit D and analyzes the causes of the problems. At the same time, based on the analysis of the causes of the above problems, this paper puts forward targeted optimization proposals.

3. Audit Background

3.1. Basic information on Unit D

Unit D is an institution directly under the government of Municipality Y, which is mainly responsible for the planning and construction of seismic monitoring and early warning stations (networks), the protection of seismic station facilities and equipment and the observation environment in accordance with the law, the management of and advice on the prediction of seismic trends, the guidance of the implementation of the national technical standards for ground vibration parameters and requirements for seismic protection; the undertaking of seismic safety services for the sites of major construction projects; the carrying out of censuses of seismically active faults and the assessment of seismic disaster risks. It is responsible for providing technical support for emergency response to earthquake disasters; carrying out publicity and training on earthquake prevention and mitigation, and assisting in the handling of earthquake public opinion and rumors.

3.2. Briefing on the tenure of Comrade W, the principal officer in charge of Unit D

From April 2020 to May 2023, Comrade W served as Party Secretary and Director of Unit D, presiding over the overall work, specifically in charge of the Analysis and Forecasting Section and the Emergency Rescue Section. In fulfilling his economic responsibilities, Comrade W was mainly responsible for the on-site emergency response, command and coordination after destructive earthquakes: the study of the trend of seismic activity, the environmental safety of seismic stations; the operation and construction of seismic monitoring stations, and the release of information on seismic conditions.

3.3. Audit institutions and audit teams in Y city

The Audit Bureau of Y City has 14 internal organizations, which are responsible for auditing the financial income and expenditure of the city and the counties and districts under its jurisdiction,

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auditing and supervising governmental organs, state-owned enterprises and public institutions and financial institutions at all levels to ensure the legitimacy, safety and effectiveness of the state finances, and following up on the audits of some major projects, and assuming the responsibility of the results of the audits issued after the audits. In addition, the Y Municipal Audit Bureau is also responsible for supervising the audited units to rectify the audit results.

4. The Audit Process

4.1. Audit planning phase

4.1.1. Establishment of audit teams and division of audit work

Y Municipal Audit Bureau of Unit D, the main person in charge of Comrade W's term of economic responsibility to carry out an audit, and select the appropriate auditors, the audit by the Y Municipal Audit Bureau of the Financial Audit Section as the head, while selecting experienced auditors and some young backbone, jointly completed the D unit of the main person in charge of Comrade W's economic responsibility to audit the project.

The audit consisted of six auditors, including a team leader, a deputy team leader, a lead auditor and three team members, with the main division of labor as shown in Table 4-1:

Table 4-1. Audit division of labor

office	division of labor
Head of the Audit Group	Review the audit implementation plan, audit report and audit result report Convene group discussions to guide and review significant issues identified during the audit process Responsible for communicating findings to the relevant personnel in the audited entity Organization of the work of the members of the audit team
Deputy Head of the Audit Group	Organize pre-project preparation for the lead auditor and team members Responsible for providing operational guidance to the audit team and carrying out the audit in an orderly manner in accordance with the implementation plan Responsible for the implementation of the economic policies and decisions of the Party and the State by the leading cadres of the audited organization.
Auditor-in-Chief of the Audit Group	Assisting the Team Leader Responsible for the overall understanding of the audited unit and preparation of the audit implementation plan Measuring the management of financial income and expenditure of audited units and individual leading cadres, the prevention of economic security risks, as well as the formulation, implementation and realization of major policies Organize and review audit records collected by audit team members and prepare key audit work papers
Members of the audit team	Assisting the lead auditor in obtaining evidence, receiving information, and other ad hoc tasks as assigned by the audit team leader Checking the compliance of the leader of the audited unit with the regulations on party ethics and integrity building and other behaviors during his term of office Assisting the lead auditor by recording minutes of meetings and preparing records of work performed during the audit process

4.1.2. Pre-audit investigation and determination of audit scope

According to the Audit Law of the People's Republic of China (hereinafter referred to as the Audit Law) and the Provisions on the Audit of Economic Responsibilities of Major Leading

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Cadres of the Party and Government and Major Leaders of State-owned Enterprises and Public Institutions of the General Office of the CPC Central Committee and the General Office of the State Council (Zhongbao Fa [2019] No. 45, hereinafter referred to as the "Provisions on Audit of Economic Responsibilities"), with the consent of the Audit Committee of the Municipal Committee of the Communist Party of China (hereinafter referred to as the Audit Commission of the Municipal Party Committee) and approval of the Municipal Government, Municipal Audit Bureau set up an audit team from September 8 to October 31, 2023 to conduct an audit of the fulfillment of economic responsibility during the term of office of Wang X, the former party secretary and director of Unit D. The audit was carried out by the Municipal Audit Bureau. In order to ensure that the audit focus and scope of the first pre-audit investigation, mainly to take the field investigation, to be audited units to hold symposiums and other methods to understand the relevant situation, especially to the government supervisory bodies, such as disciplinary inspection departments first to carry out the situation of mapping, and finally form a summary record book of the investigation summary, a clear audit of the focus and scope of the audit.

The scope of this audit is to focus on the audit of the main person in charge of Unit D, Comrade W, to fulfill his responsibilities during his term of office from 2020 to 2022, including the fulfillment of the main responsibility indicators, the implementation and execution of major policies, as well as education, as well as the situation of integrity and self-discipline, and other related situations, with the necessary extensions and retrospectives on important matters.

4.1.3. Develop an audit implementation program

After understanding the basic situation of Unit D and through meeting and discussion, the audit team assessed the risk of this audit in advance. And in accordance with the work requirements of Y Municipal Audit Bureau, the preparation of the audit implementation plan was completed within five working days after entering the audit site. Based on the information available, the plan was prepared, including the scope of the audit, the time schedule of the audit progress, the allocation of personnel and their respective tasks, and was submitted to the Y Municipal Audit Bureau for approval.

4.1.4. Preparation and issuance of audit notifications

According to the regulations, the audit notification letter is issued to the audited unit and copied to the subject of the audit. The contents of the audit notification letter include the audited unit, the subject of the audit, the members of the audit team, the time of the audit, the basis of the audit, the content of the audit, the scope of the audit, and a list of information to be provided by the audited unit. Moreover, there are annexes sent together with the audit notification, namely, the commitment of the audited unit and the disciplinary requirements for audit work.

4.1.5. Audit Entry Meetings and Audit Requirements

Before formally carrying out the audit, the audit team communicated with the relevant departments and leaders of Unit D involved in this audit, read out the audit notice, and the relevant departments of Unit D indicated that they would adopt high standards and strict requirements, do a good job in coordinating and cooperating with each other, provide objective, comprehensive, true and accurate information and circumstances as required, reflect the situation and opinions in a factual manner, and actively do a good job in rectifying and implementing the problems found in the audit. The audit team indicated that it would adhere to the law and regulations, objectivity and fairness in making audit evaluations, and ensure that the audit work is completed with high quality. At the same time, the audit team emphasized the strict implementation of the disciplinary provisions, in accordance with the "eight prohibitions, four strict prohibitions" work requirements, to ensure that the audit work is carried out objectively and fairly.

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Comrade W, the main person in charge of unit D, also made a statement on the content of this audit and said that he would fully support the audit and consciously take this audit as a process of accepting the test and improving the work, and as a process of sound supervision mechanism to better fulfill his duties. With high efficiency to cooperate with the audit, do not hide, do not refuse, do not set up obstacles, active cooperation, proper arrangements, and do a good job of service support. With a high standard of use of audit results, the correct treatment of feedback issues, take effective measures to timely and quickly complete the rectification, adhere to the side of the audit and rectification, the actual effectiveness of rectification to reflect the political commitment, and strive to improve the level of economic management, and to promote the sustained and healthy development of D-unit.

4.2. Audit implementation phase

4.2.1. Implementation of major economic guidelines, policies and decisions

The auditors first learned what major economic policies formulated by the national, provincial and municipal governments have been formulated in recent years, and then evaluated their timeliness and consistency by organizing and checking whether the decision-making documents issued by the audited leaders were consistent with the former. The audited unit also examined the working records of the party committee meetings held by Unit D as well as the annual work plan to see whether the major economic policies formulated by the superiors were thoroughly understood and implemented. In addition to this, it was also checked whether the audited leaders had a detailed program for the follow-up of major guidelines and policies, such as whether milestones had been reached and what remedial measures had been taken, which the audit team verified by analyzing the relevant economic indicators.

4.2.2. Implementation and effectiveness of major economic decisions

With regard to the audit of the implementation and effectiveness of major economic decisions, the audit team adopted the methods of inspection, observation and questioning, focusing on, firstly, reviewing the work report of Comrade W, the main person in charge of Unit D, during his term of office, as well as the minutes of major meetings, and paying attention to the degree of procedural compliance and the effectiveness of implementation of decisions; secondly, in conjunction with the government procurement and asset management, sampling various types of information construction operation and maintenance expenditures in terms of the performance targets, project contracts, whether to collect the Secondly, in conjunction with government procurement and asset management, we sampled various types of information construction, operation and maintenance expenditures in terms of performance objectives, project contracts, whether performance bonds were collected in accordance with project contracts, whether payments were made in accordance with the regulations, whether the construction content agreed in the project contracts was completed, and the acceptance of project performance. During the audit, internal control tests were applied to evaluate whether the relevant systems were sound, whether there were deficiencies at the system design level, and whether there were instances of non-compliance with the regulations.

4.2.3. Financial and internal management and other significant economic activities

Financial and internal management and other important economic activities are mainly audited for the authenticity, legality, and efficiency of the financial income and expenditure of Comrade W, the main person in charge of Unit D, during his term of office, as well as for the internal management.

(1) Audit of budgets and accounts of financial income and expenditure

The audit team started with the preparation of the 2020 budget, firstly, to understand whether the internal control related to the budget preparation is well-designed, and then to conduct control tests on the important and to be relied upon internal controls to check whether the

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budget preparation is reasonable, especially whether the formulation of some large special budgets is well justified.

The audit team evaluates the existence of financial funds by sampling accounting documents, checking whether there are cases of inflated expenditures or underestimated revenues, comparing the difference between the actual implementation and the annual budget target, and evaluating whether there are justifiable reasons for such acts as allocating funds in excess of the budget or without a budget, or changing the purpose of the funds and whether there is compliance with the law.

By looking at and comparing the use of financial funds after their allocation and analyzing the purposes for which they were used, the audit team then evaluated the efficiency and effectiveness of the use of the funds in two ways: one was to check the efficiency of the use of the funds, whether the funds were received in full and on time, and whether there were any problems with the funds being retained; the other point, in respect of the effectiveness of the use of the funds, was to evaluate the effect of the use of the funds, and whether there was any fragmentation of the funds' use. The audit team tested whether the amount of funds invested was in line with the expected target after Comrade W, the main person in charge of Unit D, had made a decision on the use of the funds, as well as the extent to which the projected target had been achieved, after which the audit team paid attention to the discrepancies by comparing the difference between the actual indicators and the expected target for each sub-item.

(2) Overall audit of internal management

The audit of internal management starts from three aspects, one of which is whether to implement the collective decision-making system for the "three major issues", to strictly implement the financial approval system, and to clearly define the standards and approval procedures for the expenses of official reception and travel, etc. The second aspect is to test the effect of internal control, and to evaluate the scientific nature of the formulation and implementation of the internal control system. The second aspect is to test the effectiveness of internal control and evaluate the scientific formulation and implementation of the internal control system. The third aspect is whether the latest financial management methods and financial requirements are strictly implemented, and whether financial reimbursement time limits and personal signatures of reimbursement claimants have been clarified and other precautions have been taken.

4.2.4. Implementation of the responsibility for building a clean party and compliance with the provisions of clean governance

With regard to compliance with the CPC's clean government program, the audit team, in accordance with the "Three Chapters of the Law" issued by the State Council, examined whether the relevant documents of Unit D's system of savings system had relevant standards for official expenditures, whether the design was reasonable, and tested whether the relevant internal controls were sound and whether there were any loopholes. The second step is compliance testing, which adopts a sampling approach and focuses on key areas where errors and frauds are most likely to occur. The audit team conducted the audit mainly by conducting individual interviews with the staff of Unit D as well as visits and surveys, while reviewing accounting information and investigating and obtaining evidence for verification. The audit focused on Unit D's implementation of the eight provisions of the Central Government, the implementation of the official reception and official vehicle system, and the granting of allowances.

4.3. Audit report phase

4.3.1. Key audit findings and identification of responsibilities

(1) Implementation of major economic guidelines, policies and decisions

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The audit focused on checking the implementation of policies such as the municipal government's target task assessment, etc. The audit found that Comrade W had failed to complete part of the municipal government's target assessment, and supervised projects that were not completed according to the required timeframe. The details are shown in Table 4-2 below:

Table 4-2. Summary of Audit Issues in the Implementation of Major Economic Policies and Decisions

serial number	Main issues	Comments on the handling of the situation in the
1	Failure to fulfill some of the municipal government's target assessment tasks	The D unit was instructed to strengthen internal management and analysis and justification, and in the future, strictly in accordance with the relevant requirements of the municipal party committee and the municipal government's target performance appraisal tasks, to complete the target appraisal tasks without fail, and to prevent the recurrence of similar problems.
2	Failure to complete project assessment indicators as required	The city's Unit D was instructed to strengthen its interface with higher-level departments and to complete project components in the future in strict accordance with the project assessment indicators.
3	Failure to complete the construction of the project in accordance with the required time frame	Instructed Unit D to strengthen internal management, sort out project progress lagging syndromes, and promote project construction progress.

(2) Implementation and Effectiveness of Major Economic Decisions

The audit focused on a total of 47 major economic decisions on expenditures of more than 20,000 yuan in Unit D during Comrade W's term of office, involving an amount of 11,141,223.4 yuan, and checked the implementation of the relevant internal control system in Unit D. The details are as follows:

(a) Decision-making procedures are not strictly enforced in some economic matters

From 2020 to 2022, 25 expenditures of more than 20,000 yuan in Unit D were not studied collectively in accordance with the "three major" decision-making procedures, involving an amount of 2,702,204.4 yuan, accounting for 53% of the number of matters sampled and 24% of the amount sampled.

(b) Failure to strictly implement the decision of the Party Group Meeting

On March 25, 2022, Comrade W presided over the seventh party group meeting in 2022, and agreed on the "BXQC" publicity and training project publicity cost estimation, the total estimated expenditure of 141,500 yuan. After verification, Unit D actually spent 57,000 yuan on printing brochures, exceeding the number and amount set by the party group meeting; 2,000 promotional pens were produced, not the number set by the party group meeting; 3,000 promotional pockets were produced at a cost of 10,200 yuan, which was not the expenditure set by the party group meeting; and 2,000 promotional aprons were not produced in accordance with the content set by the party group meeting.

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(c) Sudden spending at the end of the year and changing the use of project funds for expenditure without collective decision-making

In June 2021, Unit D was awarded a provincial grant of $200,000 for the "BXQC" publicity and training program, with a 2021 deadline for project completion. As of November 2022, the remaining $50,134 of this fund had not been utilized. In order to accelerate the progress of budget implementation, Unit D prepared the "Project and Budget Funds Implementation Program", which adjusted the use of the originally declared funds to carry out two publicity and training sessions, and cancel the movie screening ceremony, changing it to the purchase of 10 Huawei Tablet PCs, which involves an amount of 34,490 yuan, and the remaining funds were used to pay for the printing of the project's publicity brochures and production of publicity materials. The relevant decisions were not studied collectively by the party group meeting, nor was there any information on the approval of the change in the use of project funds.

4.3.2. Financial and Internal Management and Other Significant Economic Activities

The audit focused on Unit D's financial income and expenditure, financial reimbursement, fixed asset management, and contract signing and execution. The audit found that Unit D still had deficiencies in expense reimbursement, asset management and implementation of internal controls, as described below:

(1) Irregular transfer of $162,220.15 from the zero-balance account to the real fund account

From November to December 2020, Unit D transferred funds amounting to RMB 162,220.15 to China Telecom Corporation Y Branch and J County Seismological Station in the name of network transmission fee and activity fee respectively (no financial approval procedures were seen), and then immediately transferred the said funds from the zero-balance fund account to the basic account of the unit by refunding the funds from the same day to within 5 days for the unit's daily expenditures.

(2) Irregularities in financial reporting and approval of large expenditures

From 2021 to 2022, Unit D paid a total of $70,000,000 for a project in four installments, none of which fulfilled the financial approval procedures in accordance with the regulations, of which: the payment of $2,200,000, $2,000,000, and $1,000,000 did not fulfill the financial approval procedures; and the payment of $1,800,000 was only signed by the operator, with no leader's scrutiny.

(3) Irregularities in the reimbursement of various financial expenses, including travel expenses, training expenses and meeting expenses, etc.

Audit sampling found that from 2020 to May 2023, 27 travel expenses reimbursed by Unit D were not settled by official cards, involving an amount of $12,844, and that there were non-compliance with regulations such as reimbursing travel expenses in excess of the standard and scope, and reimbursing both travel expenses and duty allowances.

The audit sample found that from January 2020 through June 2023, Unit D had two training reimbursements that were not accompanied by training notices, participant sign-in sheets, etc.; and four meeting reimbursements that were not accompanied by relevant meeting notices, participant sign-in sheets, etc.

(4) Part of the internal control system is not in line with the relevant regulations

As at the end of May 2023, Unit D had problems with inadequate, incomplete and non-compliant internal control systems and untimely revisions of the systems. First, some of the internal control systems were not in compliance, and second, some of the internal control systems were not revised in a timely manner.

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4.3.3. Implementation of the responsibility for building a clean party and observance of the rules on clean governance

Through key inspections of Unit D's implementation of the "Eight Provisions" of the Central Government, the implementation of the system of official receptions and official vehicles, and the issuance of allowances, it was found that there were deficiencies in Unit D's issuance of allowances, the operation and maintenance and use of official vehicles, and the management of receptions, which should be rectified in the future, as set out below:

(1) Inconsistency between the accounts of the three public expenses and over-budget expenditure of $33,969.79 on the three public expenses.

In 2020, Unit D's official reception expenses were $10,547 on the financial accounts, but $5,118 on the department's final statement, a difference of $5,129, a discrepancy between the accounts and the statement and an over-budget expenditure of $5,047 for official reception expenses.

From 2020 to 2022, the financial accounts of Unit D's official vehicle operation and maintenance expenses were $51,483.88, $33,638.25, and $33,800.66 respectively, but the departmental statement of accounts was $43,170, $47,943, and $30,000 respectively, with a difference of $8,313.88, $14,304.75, and $3,800.66, respectively, which is not in conformity with the accounts statement And over budget expenditures of official vehicle operation and maintenance costs of 28922.79 yuan.

(2) Duty management is not standardized

The audit sample found that Unit D actually issued duty subsidies totaling 196,880 yuan to the relevant employees from January 2020 to April 2023, and there was a case of over-issuance of duty subsidies, involving an amount of 42,890 yuan; in August 2021, Unit D issued a duty subsidy to the duty personnel of 80 yuan per shift per person on duty during weekday nights, 150 yuan per shift per person on duty during weekends and 150 yuan per shift per person on holidays. Duty per person per shift 150 yuan adjusted to weekday night duty, per person per shift subsidy of 120 yuan; legal holidays and rest days on duty, per person per shift subsidy of 270 yuan. The issuance standard was inconsistent with the municipal documents, and the adjustment of the issuance standard was not stipulated in the relevant documents or recorded in the centralized discussion and decision-making of the relevant party group meeting, so there was no basis for adjusting the standard of the duty subsidy.

4.4. Issuance and submission of audit reports

By the audit team members to organize their respective responsible for the audit draft, audit evidence to the lead auditor to prepare a summary table of audit working papers, and then by the audit team leader for review, after the audit team discussion to form the draft audit report for comments, sent to the D unit for comments, D unit received the request for comments, completed within 10 days of written feedback, D unit in the audit team issued a request for comments within 10 days after Unit D provided the audit team with feedback on the issues identified in the report as well as supporting materials within 10 days of the audit team's issuance of the request for comments. The audit team conducted an investigation based on the information it provided, verified the issues related to the audit matter, and resubmitted the audit report to Unit D with modifications. The Regulatory Section reviewed the audit report and the audit working papers and issued a recommendation for review, which the audit team modified in accordance with its recommendation. The revised report was reviewed by the Regulatory Section and submitted to the higher audit office for finalization after meeting the audit operational requirements set out in the standards. Discussing the audit report of Comrade W, the main person in charge of Unit D, during his term of office, including information on the basic situation of the auditee, the problems identified, and the audit recommendations. Discussion of the audited unit in the implementation of major policies and financial revenue and expenditure and other aspects of whether there are major problems, and then for the major

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problems found in accordance with the law to pursue their personal responsibility, transferred to the disciplinary organs, judicial organs and so on. At the same time, because the audit report involves more government secrets, not publicly released on the government website. y City Audit Bureau audit report issued by the flow chart shown below:

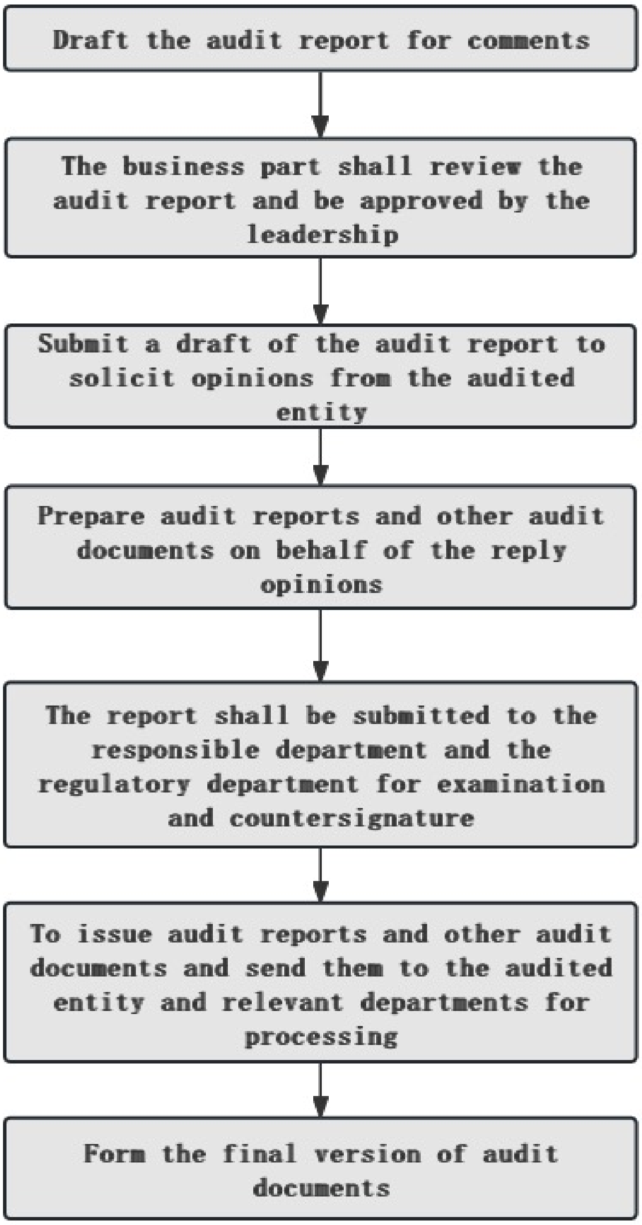

Figure 4-1. Flowchart of Audit Report Issuance in City Auditor's Office, City of

4.5. Presentation of audit evaluations

Comrade W, the main person in charge of Unit D, has been the secretary and director of the party group of Unit D since April 2020 to May 2023, presiding over the overall work, specifically in charge of the Analysis and Forecasting Section and the Emergency and Rescue Section. From the audit, Comrade W during his tenure, in promoting the healthy and good development of the cause of Unit D, the basic fulfillment of economic responsibility, Unit D was recognized by the provincial superior unit of the city and county information node first-class unit, but Comrade W in the fulfillment of economic responsibility during the management of state-owned assets, financial and financial income and expenditure, budgeting and other aspects of the preparation of the other aspects of the weaknesses, and still need to be further improved.

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5. Problems in the Audit

5.1. Lack of audit effectiveness

The effectiveness of the utilization of audit results is directly related to the realization of the audit objectives, but the current economic responsibility of leading cadres is not a matter of concern.

The audit of the appointment often has a low level of results utilization, the effect is not significant problems, in D unit leading cadres of economic responsibility audit case is mainly reflected in the following three aspects.

5.1.1. Audit time lags

From April 2020 to May 2023, Comrade W served as secretary of the party group and director of Unit D, and "party and government on one shoulder" presided over the overall work, but during his term of office, Y City Audit Bureau only carried out a budget execution audit of Unit D, and did not carry out an audit of Comrade W's economic responsibility during his term of office, and it wasn't until May 2023, after Comrade W's departure, that the organization department commissioned an economic responsibility audit of his term of office in Unit D. It was not until May 2023, after Comrade W had left office, that the organization department commissioned an audit of his economic responsibility for his term of office in Unit D. Some have described the audit as a "post mortem", making it difficult to bring into play the national governance role of economic responsibility auditing, and in particular the important role it plays in strengthening the supervision and management of cadres.

5.1.2. Non-disclosure of audit results

Due to the sensitivity of the government's work, the government audit report has not been fully disclosed to the public, and the lack of transparency makes it difficult to be monitored by the public. The relevant government personnel also lack the initiative to regulate their behavior. According to the relevant provisions of the Audit Law, audit reports should in principle be made public, except for those involving state secrets. Therefore, the audit report is often kept confidential for various reasons, choose not to publicize, just put the audit report on the table, locked in the file room, the audit results do not pay attention to, read, organize and summarize the results of the audit work is wasted, ultimately resulting in the economic responsibility auditing today's dilemma. So in the end, the audit reports made by the auditing authorities can only be shared within the top echelons of the Government, and it is difficult for those members of the public who are keenly concerned about the results of the audits to take part in them. In general, the degree of democracy is low, the degree of democratic participation is insufficient, and the operation of the procedure is not transparent.

5.1.3. Insufficient supervision and rectification

During the audit period, Comrade W had already left Unit D. Most of the problems found by the audit were referred to the current leadership of Unit D for rectification, including the recovery of relevant funds, etc. It is questionable whether the audit results served as a reminder and warning to W himself. In addition to this, the previous audit results did not affect the appointment of cadres without rectification.

5.2. Inadequate application of big data technology

At present, China has explored the use of cloud computing in areas such as auditing of accounting firms and auditing of natural resource assets. Big data technologies such as computing, smart mining, visualization, and geographic information technology, but in the field of economic responsibility auditing of the big data technology applications related to the practice of the introduction of less, and generally mainly around the data analysis, the networking of the there is a lack of research on auditing and continuous auditing, less

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exploration of emerging auditing techniques such as visualization and remote auditing, and less exploration of economic responsibility. Big data audit models for any audit program urgently need to be built and systematized at multiple levels and categories.

Although the auditors of Y Municipal Audit Bureau explore the use of Python and other technologies in data analysis on the basis of the use of AO, Oracle, MySQL, SQL Server, etc., and keep pace with the times, it is still a means of data analysis for static structured data, and there are fewer exploratory studies in the areas of dynamic data collection and analysis, visualization and modeling, and so on. From the aspects of data collection, storage, analysis, visualization, etc., the existing big data auditing methods are still a certain distance away from the higher level of big data auditing methods, and how to apply the more advanced big data technology to economic responsibility auditing requires a lot of human, material and financial resources to invest in research, and there are still some difficulties in exploring and practicing.

5.3. Lack of clarity in determining responsibility

Issues that could not be identified in a timely manner or were difficult to evaluate were not described in the report, and there was a lack of precise indicators. For example, in the audit of the "implementation of the Party's and State's major guidelines and policies is not comprehensive and not in place", because of the specificity of the macro policies, even though the "Provisions" of the two Offices do not stipulate what specific indicators have not been reached to what extent they can be characterized as incomplete and not in place, which usually relies on the auditor's professional judgement, there is no specific basis for auditors to determine the responsibility for the leaders being audited, out of prudential considerations, unless the indicators are very different. Without a specific basis, it is also difficult for auditors to grasp the responsibility of the audited leader, and out of prudence, auditors will not explicitly point out the responsibility of the audited leader unless there is a significant difference in the indicators.

In addition to this, the division of economic responsibility is also difficult to carry out. For a long time, the definition of economic responsibility has been a difficult point in the audit of the tenure of economic responsibility of leading cadres, and is also a focal point of concern for the users of the audit report and the audited leading cadres.

In 2019, the General Office of the Central Committee of the Communist Party of China and the General Office of the State Council issued the Provisions on the Economic Responsibility Audit of Major Leading Cadres of the Party and Government and Major Leaders of State-owned Enterprises and Public Institutions, which, according to the latest requirements in the Provisions, make it clear that, in the audit of economic responsibility, the responsibility of the leading cadres will be recognized as "direct responsibility", "supervisory responsibility" and "leadership responsibility". "competent responsibility" and "leadership responsibility" to "direct responsibility" and "leadership responsibility" two major responsibilities. "Responsibility in charge" is no longer assessed.

Combined with the audit of the financial financial income and expenditure audit of the problems, although these problems are the main person in charge of Unit D, Comrade W, during his tenure, has a certain degree of responsibility, but the main person in charge of Unit D, Comrade W, how much responsibility, the leadership of the various departments in charge of the specific executives responsible for how much responsibility, can not be quantified through a specific indicator, and due to the economic environment of the local government, the stage of development and policy priorities are different. Policy priorities are different, different regions or departments for the definition of economic responsibility there are often differences, and this difference will lead to the same behavior in different areas will have different evaluation and treatment results, therefore, this leads to audit evaluation is not scientific, not comprehensive, audit quality is not high, can not fully respond to the needs of the audit work.

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6. Analysis of the Causes of Problems in Audits

6.1. Inadequate audit capacity

6.1.1. Inadequate audit resources

Full audit coverage requires that the audit cover all the assessed objects, but the resources currently mobilized by audit institutions are insufficient to meet such requirements. Taking the current audit team on the economic responsibility of Comrade W, the main person in charge of Unit D, as an example, it can be seen that the current arrangement of audit work has exceeded the load of audit resources. Owing to the lack of audit staff in the Y Municipal Audit Bureau, the six audit team members also deployed some of their manpower in the course of the current audit to take care of the audit of projects related to the Y Municipal Asset Inventory, so that the audit workload remains heavy for the overall audit work, and members of the audit team occasionally work overtime until very late at night in order to finalize the audit report before the audit report date.

According to the State's requirements, dozens of projects using financial funds in various districts will have to be examined, and the workload will be at least twice as heavy as at present; by then, the audit resources will be even more limited, and the quality of the audits will not be guaranteed. Even if audit resources are divided into levels according to the degree of importance and deployed in different categories, the workload will still be very heavy if the requirement of full audit coverage is to be realized. It can be seen that the existing audit resources are insufficient to achieve the goal of full audit coverage. Therefore, how to realize the adequacy of audit resources is the current problem of each audit unit, which will directly affect the breadth of the selection of audit objects and the depth of the audit, and the national audit of a chessboard can only become a paper exercise.

6.1.2. Inconsistent level of computerization of auditors

The shortage of composite talents with professional background in computer and experience in financial auditing knowledge has seriously constrained the audit informatization development. the audit team of the economic responsibility auditing project of the leading cadres of unit D has a total of six auditors.

The members' professional backgrounds were mainly concentrated in finance and auditing, with only one person having a computer background. The team leader undertakes a large part of the business analysis, data collection, conversion and repository work, and at the same time is responsible for guiding the team members in the use of data analysis software tools, while some of the younger team members are responsible for the analysis of individual data in the work they undertake, and at the same time assisting the chief auditor to do other work.

During the audit implementation of the project, the only person who had complex knowledge and experience and knew how to apply technology to the project was the head of the audit team, who, as head of the team and lead auditor of the data, had the heavy task of leading and guiding the team to carry out the project, while at the same time writing the relevant algorithms.

6.2. Inadequacy of existing audit evaluation systems

The audit process showed that the audit team favored auditing financial revenue and expenditure, which had more complete and quantifiable evaluation indicators, and neglected the performance evaluation of the auditee's fulfillment of economic responsibilities. In terms of policy implementation, there were no uniform evaluation criteria for reference in the implementation of some projects; for example, the audit team was unable to give a reasonable evaluation of the implementation of some of Unit D's "merits and demerits".

China's economic responsibility audit started late, although in recent years some scholars specifically for local leading cadres economic responsibility audit designed some evaluation

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indicators, but are for local, a certain aspect of the audit content of the proposed repair, rather than the overall audit evaluation system is not complementary to the theory in this regard can not meet the needs of economic responsibility audit practice. Therefore, although these suggestions have some help and can be applied to some of the audit work, but at present the perfect economic responsibility audit evaluation system is still not unified, the reason is that due to the current local audit power and the national advocacy of the audit of the full coverage of the goal does not match, the current scope of economic responsibility audit is very wide, the local audit staff are often busy with their daily work, the local audit authorities are difficult to spend a lot of time and energy to establish a specific audit system. It is difficult for local audit authorities to spend a great deal of time and energy on establishing specific audit evaluation standards.

6.3. Inadequate systems for the utilization of audit results

Whether the audit results can be effectively utilized determines whether the value of economic responsibility audits of leading cadres can be reflected, and whether the audit results can be effectively utilized.

The application of audit results includes both the provision of audit information by audit offices, the reporting of audit results, the publicizing of audit results, and the processing of audit results.

The direct application mode of penalizing disciplinary violations also includes the promotion of corrective action by the audited entity and the transfer of disciplinary violations.

Behavior, improve the system of institutional mechanisms, for cadre management to promote the application of the model, "the main party and government leading cadres

and State-owned enterprises and the implementation rules of the provisions on economic responsibility auditing of leading personnel of State-owned enterprises in the disciplinary inspection and supervision, organization departments, audit

The main responsibilities of the audit results of the accounting department, the human resources department, the state capital department, etc. are set out in the relevant provisions. In practical application

The audit results are more often used for cadre management, and the organization department as a leading cadre to carry out economic responsibility audits.

The commissioner of the audit report, the audit report on the performance of leading cadres, problems, etc., as a key concern for the cadre

reference for the assessment, appointment, dismissal, reward and punishment of the Ministry, the system of disclosure of audit results and the system of rectification of audited units are not sufficiently developed.

Relevant use is not emphasized.

The real situation of the economic responsibility of leading cadres has not been publicly disclosed, and social supervision has not been able to participate in and follow up on the audit, so the deterrent effect of the audit has not been strong enough. Economic responsibility audit cycle is long, often can not continue to systematically audit the rectification of the situation of comprehensive inspection, audit rectification of the supervision of the situation relies on the audited unit first self-reporting audit rectification of the situation of the report, the audit department and then on the rectification of the situation of the spot check, did not form the regularization of the supervision and inspection mechanism, rectification of the work of the lack of late institutional safeguards, part of the leading cadres of the audit of the rectification of the degree of importance of the cadres is not enough. In addition, the use of the results of the economic responsibility audit involves the organization, discipline inspection and supervision, human resources and social services, state capital and other departments of collaboration, inter-departmental specific communication and coordination mechanism is not perfect, the

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audit department of the other departments of the audit results of the use of the situation of understanding is not timely, can not play an effective role in the integration of the existence of the problem clues are handed over to the case of not being settled.

7. Case Insights and Suggestions for Improvement

7.1. Scientific integrated planning to promote full coverage of audit project management

To improve the effectiveness of the audit of the tenure of economic responsibility of leading cadres, first of all, it is necessary to start with scientific integrated planning. This requires detailed planning by the auditing organization in the early stages of the audit. Second, audit planning should be based on a comprehensive risk assessment that identifies a variety of potential financial risks and management weaknesses. Such a risk assessment should involve different levels of leadership and relevant departments to ensure that the audit is well-targeted and covers a wide range of areas. Finally, audit institutions should also establish a working mechanism for cross-sectoral collaboration, so that different audit teams can share information and resources, for example, higher-level and local-level audit institutions can collaborate with each other to jointly formulate audit plans, so that leading cadres at different levels are subjected to the same level of audit supervision, and so as to ensure that the full coverage of audits of economic responsibility is promoted in a qualitative and hierarchical manner.

7.2. Establishment of a sound evaluation system for auditing economic responsibility

The establishment of a comprehensive and sound evaluation system for the audit of economic responsibility is essential for improving the quality and effectiveness of the audit of the economic responsibility of leading cadres during their tenure of office. Such an evaluation system should broadly cover all aspects of economic responsibility.

areas, including but not limited to the implementation of major policies, financial management, resource allocation, investment decisions and integrity and self-discipline. At the same time, this system should also include both quantitative and qualitative evaluation methods.

Methods to make audit results more comprehensive and precise. Quantitative indicators can provide a basis for objective evaluation, while qualitative indicators can reveal deeper issues of economic responsibility.

7.2.1. Explore the design of a scientific performance audit indicator system

In conjunction with the Guidelines for Setting and Valuing Core Performance Objectives and Indicators for Project Expenditures of Central Departments (for Trial Implementation) issued by the Ministry of Finance, a performance indicator system for audits of economic responsibility has been established. First, to clarify the overall objectives of economic responsibility auditing, analyze the key areas and links of concern for economic responsibility auditing, and select performance objectives that reflect the main outputs and core effects of the audit focus. The second is to determine the objective and effective performance indicators, and set the values of compliance, economy, efficiency, effectiveness and other performance indicators. Compliance indicators assess the performance of leading cadres in complying with laws and regulations, rules and regulations, such as the number of violations, rectification and other indicators; economic indicators measure the efficiency of leading cadres in the use of resources, cost control, such as the cost savings rate, resource utilization rate and other indicators; efficiency indicators assess the efficiency of leading cadres in the business processing, internal management and other aspects, such as business processing time, error rate and other indicators; effectiveness indicators reflect the efficiency of leading cadres in business processing, internal management and other aspects, such as business processing time,

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error rate, etc. The effectiveness indicators reflect the effectiveness of leading cadres in goal achievement and policy implementation, such as the rate of goal achievement and the effect of policy implementation.

7.2.2. Focus on the power and responsibility of leading cadres

The economic responsibility audit of institutions should focus on the operation of power and responsibility implementation, based on the facts verified by the audit, with laws and regulations as the criterion, focusing on the rights and responsibilities of leading cadres, and enhance the level of leading cadres, "accurate portrait".

(1) Focusing on the management responsibilities of leading cadres

In accordance with the organizational setup of the unit, the division of labor among the positions of the members of the leadership team and their job responsibilities, the audit focuses on the audit contents specified in the Provisions, examines the management authority of the leading cadres, and refines the key issues of concern for the audit. It reviews the configuration, use and disposal of unit assets and resources by leading cadres, and measures the safety, integrity and effective use of assets; pays attention to the legality and compliance of the unit's financial income and expenditure, the good implementation of the budget, and the compliance of the use of funds; and evaluates the leading cadres' economic efficiency and performance in economic management, and evaluates their ability to manage the economy.

(2) Focus on the decision-making responsibilities of leading cadres

Through the minutes of meetings (records), requests for instructions, budget reports and relevant information on the implementation of the "three major issues" decision-making system during the tenure of leading cadres, we sort out the decision-making situation of leading cadres in major economic matters such as major asset investment, major construction, major asset disposal, procurement of large materials, payment of large sums of money and major development planning. The audit focuses on major decision-making, examining whether the decision-making procedures of leading cadres are compliant, whether they follow the principle of democratic centralism, and whether they are adequately researched and argued; analyzing the impact and contribution of decision-making on the unit's economic activities, and evaluating its decision-making ability; focusing on the risks that may exist in economic decision-making, and evaluating its ability and effectiveness in risk identification, assessment and response.

(3) Focusing on the supervisory responsibilities of leading cadres

Through the establishment and implementation of the unit's internal control system, the rectification of problems found in previous years' audits, and the handling of irregularities found in the day-to-day performance of duties, we focus on the leading cadres' actions in economic supervision, including whether problems found in corruption and irregularities are dealt with and corrected in a timely manner, and whether they fulfill their supervisory duties over the unit's internal economic activities as well as over the subordinate departments and personnel, and evaluate their ability to carry out economic supervision. and attitude.

7.3. Establishment of a sound mechanism for the utilization of audit results

"Check but do not use", is a waste of audit resources, how to build the system from the level of "good" audit results, is to do a good job of economic responsibility audit focus. Can start from the following aspects.

7.3.1. Establishment of a sound mechanism for publicizing audit results

Actively exploring and implementing a system for publicizing audit results. Although all units have developed a system for publicizing the results of audits of economic responsibility, the results have been minimal due to concerns about the protection of leadership privacy, negative public impact, and subsequent improvements. The results of the economic responsibility

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verification into the cadres appointed in the public, on the one hand, help the public to understand the public person's ability to govern, and personal integrity, on the other hand, he can improve the whole society's sense of self-governance, so that the masses of supervision and management ability to play to the extreme, not only can reduce the cost of supervision of the government, but also improve the supervision of the efficiency of the audit of the economic responsibility is also the fundamental role of the economic responsibility. Therefore, it is necessary to resolve to publicize and make the audit report transparent, and make the information on leading cadres' use of people and money available to the public, and at the same time, the particularly sensitive figures should be hidden, so as to accept the supervision of the masses. This can be done by publishing them on official websites, while publicizing them in the form of reading them out at meetings to the personnel and staff of the units under review, as well as informing a wider range of public information through the media.

7.3.2. Establishment of a sound mechanism for collaboration across sectors

Coordination mechanisms between auditing and other relevant competent bodies should be established and improved, and the results of audits should be used, directly or indirectly, to improve the personnel management systems, selection and appointment systems of departments as well as enterprises, and to combine the results of audits with disciplinary inspections and the pursuit of accountability. Audit bodies must transmit in a timely manner, in accordance with the law, any violations of disciplinary rules and regulations found in the course of an audit, and the relevant departments and units must carefully examine, investigate and dispose of such problems, and publish the results in a timely manner to the audit bodies. With regard to the typical, general and urgent problems identified in the audit, the relevant departments and divisions should combine the recommendations of the relevant professional auditors to remove unreasonable rules and systems in a timely manner, to determine and improve the relevant requirements, and ultimately to establish a sound system of institutional provisions. The significance of the results of economic responsibility audits lies in the need to rectify the problems identified in the audits, and the results of the audits must be incorporated into the system of inspections and evaluations by departmental leaders of the contents of meetings, including democratic life. The relevant ministries and departments should strengthen their supervision and inspection in order to help correct the problems identified during the audits. Those who fail to correct errors and are repeatedly found to have done so will be interviewed by key supervisors in the audited units and held accountable accordingly.

7.3.3. Improvement of the audit and rectification work system

Whether the audit can play a good supervisory role depends largely on the degree of attention to the audit and rectification work, in the past, after the completion of the audit report, just for archiving, cadres appointed to the audit report of the problem is also transferred to the subsequent lack of auditors to follow up, so to implement the rectification work, the need to push the pressure to the personnel appointed to the unit, if the problem is not rectified to the appointment of the department is still appointed to the cadres, relevant The person in charge should also be held jointly and severally liable. This will largely improve the motivation of the audited personnel to carry out rectification according to the audit recommendations. In order to make the relevant departments pay more attention to the audit results, the audit results should be forwarded to the joint conference office in a timely manner after the audit is completed. Whenever the audit has been over for some time, the audit steering group should follow up and investigate the effect of its implementation, supervise its rectification and realization, and propose measures and methods to solve existing problems. Party organizations and government supervisory bodies at all levels should incorporate the audit results into their work supervision and ensure that effective corrective initiatives are effectively implemented.

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8. Conclusion and Outlook of This Paper

8.1. Conclusion

This paper analyzes the case of Comrade W, the main person in charge of D unit, on this basis, in-depth analysis and summary, puts forward the problems in the audit, as well as the root causes of the problem where, have made a detailed description, and ultimately put forward more for the leading cadres of the economic responsibility of the audit of the feasibility of the proposal. Problems exist in the audit content limitations, assessment of responsibility is not clear enough, the use of audit results is not reasonable. Suggestions for this are: First, in-depth study of policy implementation audit, seize the audit focus, rational allocation of audit resources, maintain audit quality while improving audit efficiency. Improve the high-level construction of the audit team, professionalism, professional review. Secondly, the development of an economic responsibility evaluation system that is applicable to different localities, mainly from the quantitative and qualitative aspects; thirdly, the improvement of the mechanism for the application of audit results, the increase in the degree of transparency and openness of the audit results, and the establishment of a sound mechanism for the collaboration of audit results among various departments.

8.2. look forward to

The economic responsibility audit of institutions plays an irreplaceable and important role in ensuring the rational use of public resources, standardizing the operation of power and promoting the healthy development of institutions. Through auditing, potential problems and risks can be detected in a timely manner, providing a strong basis for decision-making.

After an in-depth study of the cases of economic responsibility auditing of institutions, we found that the complexity and professionalism of the auditing work require auditors to have a high level of comprehensive quality and professional competence, and put forward higher requirements for the knowledge structure and skill level of auditors. In addition, the continuous changes in the auditing environment and the imperfections of relevant laws and regulations have also brought certain difficulties to the auditing work.

In order to further improve the quality and effectiveness of financial responsibility audits of institutions, we need to take a series of measures. Strengthen the training and education of auditors and constantly update their knowledge and skills to meet the needs of the increasingly complex auditing work. At the same time, relevant laws, regulations and systems should be improved to provide clearer and stronger support for the auditing work.

In future work, institutions should pay more attention to economic responsibility auditing as an important means of internal management and supervision. The audit department should continue to innovate audit methods and techniques to improve audit efficiency and accuracy. In addition, collaboration and communication with other departments should be strengthened to form a supervisory synergy and jointly promote the standardized operation and sustainable development of institutions.

With the full coverage of economic responsibility auditing, the leadership economic responsibility auditing will accumulate more experience to be learned, and at the same time, many problems will appear. The case study in this paper is expected to provide optimization ideas for Y city to carry out economic responsibility audits in the future, and at the same time, it is hoped that it can lead the way to provide references for other municipal economic auditing practices across the country. Future research can focus on the research and construction of the economic responsibility indicator system, to establish a set of general indicator system that can be adapted to the auditing environment of each region, but also better evaluate the fulfillment of the economic responsibility of local party and government leaders. In conclusion, the audit of economic responsibility of institutions is a long-term and arduous task, which requires the

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joint efforts of all parties to continuously explore and improve in order to better play its important role in ensuring the healthy development of institutions. We believe that through continuous efforts, we can continuously improve the level of audit work and create a more favorable environment for the development of institutions.

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