

# Construction of a Collaborative Audit Framework for Off-office Audit of Leading Cadres for Natural Resource Assets

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**Abstract:** The off-office audit of leading cadres for natural resource assets plays an important role in strengthening leading cadres' performance of ecological environmental supervision and natural resource management responsibilities. In order to achieve efficient cooperation and cooperation between audit institutions and environmental departments, this paper analyzes the existing problems of audit cooperation. Aiming at relevant problems, this paper constructs the framework of audit collaboration from five aspects: institutional guarantee, principal synergy, resource synergy, process synergy and platform synergy.

## 1. Introduction

To strengthen ecological progress, China first proposed to carry out off-office audit of leading cadres for natural resource assets in 2013. After several years of practice, this audit has developed into a regular audit system. The central and local governments have introduced relevant laws and regulations based on the characteristics of their own resources and assets to make audit work more standardized. These documents repeatedly emphasize the need to strengthen the coordination of all parties in the audit process and rationally allocate audit resources. The outgoing audit of leading cadres' natural resources and assets is a new audit system. There are still some deficiencies in the research and practice of audit synergy theory. One of the outstanding problems is that the coordination mechanism between departments is not perfect, and the participants lack of joint efforts in the audit process. The audit system is still inconsistent in the overall framework, so it is urgent to study how to achieve audit collaboration.

The application of synergy theory to government audit can provide a new thinking mode and theoretical perspective for solving some problems in reality audit, and scholars have done a lot of research on it. [1] divided collaborative audit modes into horizontal collaboration, vertical collaboration and mixed collaboration, and elaborated how to achieve collaboration in each stage of audit based on audit process. [2] constructed a theoretical framework of natural resource audit in which enterprises, governments and CPA cooperate, and believed that the auditing practice path should be guided by five new development concepts. [3] builds a collaborative model and path of government audit and internal audit based on the concept of "two overall plans" for audit projects and organizational modes. As a new type of audit, the outgoing audit of natural resources assets still has some deficiencies in the research and practice of collaborative theory. The construction of audit system is still inconsistent in the overall framework and management system, which needs to be studied.

## 2. The existing problem of audit collaboration

### 2.1 Lack of auditors

The contradiction between heavy audit tasks and insufficient audit personnel is prominent. Many functional departments need to be connected during the audit process. Field evidence is more troublesome than other audit items. Sometimes an audit problem may require auditors to visit dozens of sites, so it is very time-consuming. In addition, most of the audit personnel are from the

professional background of finance and accounting, and lack the knowledge reserve of resources and environment. Therefore, in the audit process, professionals often need to be loaned from other resources and environment departments to assist in the implementation of the audit.

## **2.2 Lack of coordination between audit projects**

The coordination between the audit of outgoing leading cadres' natural resources and assets and the audit of economic responsibility can effectively improve the efficiency of audit and reduce unnecessary workload. However, in the actual operation process, the project plan is difficult to be completely arranged together, resulting in often out of sync with the economic responsibility audit. Therefore, the outgoing audit of leading officials' natural resources and assets is basically independent audit. On the one hand, the inability to make overall arrangements among audit projects will produce a large number of repeated work, reducing the efficiency of audit work and possibly affecting the quality of audit reports. On the other hand, repeated audit will cause the same problem to occupy the time of the audited units for many times, affecting the normal operation of their work.

## **2.3 Hard to share data**

The audit requires the water resources Bureau, the Land Bureau, the Forestry Bureau, the Agriculture Bureau and other relevant departments to provide basic data, but in the audit process, it is usually difficult for auditors to obtain comprehensive data. On the one hand, due to the high degree of confidentiality of some information, these departments will not open the data to the audit institution; on the other hand, some units will be conservative in providing information in order to avoid responsibility and have low willingness to cooperate. In addition, due to the different statistical caliber of data and calculation methods of different departments, the data obtained by auditors is often inconsistent.

## **3. Construction of audit collaboration framework**

Five problems need to be solved when constructing the collaborative framework of audit of outgoing leading cadres' natural resources and assets: strengthening the system construction, defining the collaborative object, clarifying the collaborative content, clarifying the collaborative process, and building the collaborative platform. Therefore, this paper will construct the audit coordination framework from five aspects: system guarantee, subject coordination, resource coordination, process coordination and platform coordination.

### **3.1 Institutional guarantee**

Natural resource assets laws need to be unified. At present, the audit is based on the special regulations about natural resources. These special regulations are written by different departments, and these departments formulate management measures according to their respective functions and authority, so that there are overlapping, contradictory and blank phenomena among the special regulations.

Unified assessment and evaluation indicators of leading officials' responsibilities. The setting of evaluation indicators should be systematic, covering a wide range, and can fully reflect the performance of leading cadres' responsibilities. The evaluation index should also consider the relationship between economic development and ecological environment as a whole, ensure the maximization of regional economic benefits under the premise of sustainable development of natural environment, and improve the degree of synergy between them.

Standards for collaborative audit work were issued. Auditing institutions shall introduce a complete set of work management systems and standards for auditing cooperation. The specification needs to clarify the departments participating in audit coordination and the responsibilities and obligations of each department in the coordination system. The document also needs to explain a series of matters such as the form and content of collaboration, data collection, approval of funds and application of results.

### **3.2 Agent collaboration**

Coordination between superior and subordinate audit institutions. Audit institutions at higher levels need to coordinate and arrange the work of audit institutions at lower levels, make rational use of audit resources, plan the coordinated promotion of different projects, and formulate detailed and standardized operating rules to guide audit work. Audit institutions at lower levels should take the initiative to strengthen exchanges with audit institutions at higher levels and timely report problems to audit institutions at higher levels so that they can fully grasp the progress of audit projects in a timely manner.

The audit institution shall coordinate with the environmental department. Audit institutions shall strengthen inter-departmental communication and coordination, give full play to the professional advantages of each department, and rationally allocate audit resources. An audit requires an assessment and analysis of the current state of natural resource assets within the jurisdiction. In data analysis, site survey and other links, it may be necessary to rely on the professional strength of the land bureau, water resources Bureau, agriculture Bureau, surveying and mapping Bureau and other functional departments to complete the audit work.

Audit institutions coordinate with internal audit and social audit. Government audit institutions should play a guiding role in the process of coordination with external audit subjects, standardize internal audit and social audit, apply the results of external audit directly to audit work, and realize the coordination among the three audit subjects.

### **3.3 Resource coordination**

Human resources. Human resources include two types, one is the internal auditors of audit institutions and the auditors of social organizations, the other is the environmental resources professional and technical personnel involved in the audit project. Human resource coordination needs to be arranged scientifically according to the knowledge structure and professional ability of all kinds of talents.

Information resources. Information resources include water conservancy, land, forest, mineral, air, wetland and other natural resource assets data information. Through the coordination of information resources, audit institutions can break the information barriers between different departments and reduce the cost of auditors' information acquisition.

Technical resources. Through the integration of technical resources to improve the audit level of audit institutions at all levels to form a systematic audit operation standard. In addition to traditional auditing methods, we should also explore new auditing methods based on the problems in auditing practice.

### **3.4 Process collaboration**

Audit preparation stage. Audit institutions need to work out audit implementation plans. The audit plan should identify the departments that will be interacted with during the audit process and plan the coordination work with these departments.

Audit implementation stage. In carrying out audit projects, audit institutions shall pay attention to coordination and cooperation with water resources bureaus, land and resources bureaus and other departments, and make use of their advantages in information resources and professional technology to obtain data and materials required for audit.

Audit report stage. Audit institutions shall make clear standards for audit reports and unify the requirements on the content, time and format of audit reports. Auditors define the responsibilities of leading cadres under audit according to the standards.

Audit rectification stage. The audit institution shall establish a cooperative rectification supervision mechanism with the discipline inspection and supervision institution to follow up the implementation of the rectification work and negotiate solutions together.

### **3.5 Platform collaboration**

In order to truly realize efficient collaboration in the whole process of natural resource assets

outgoing audit, it also needs to rely on the big data audit platform of natural resource assets. The big data audit platform for natural resources assets should have three functions when it is built: data collection, analysis and decision making, and business collaboration.

**Data collection.** The resource assets big data audit platform can include forest, grassland, ocean, wetland and other information in accordance with the requirements of natural resource assets management on the basis of territorial spatial planning, so as to realize the comprehensive summary of natural assets information and data on one platform. Faced with the complicated data of natural resource assets, it is necessary to establish and perfect the natural resource data catalog system to sort out the data resources, so as to facilitate the storage, management and use of data information.

**Analyze and make decisions.** Big data audit platform needs to build data analysis index system and model system on the basis of original data, meet the data analysis requirements of outgoing audit of natural resources assets, and assist auditors to make analysis and decision. The platform manages and divides indicators based on data attributes and application scenarios, and provides basic conditions for multi-dimensional data analysis. Based on the index system big data audit platform, algorithm models can be established, suitable algorithms can be designed and selected for different resource types, and the status quo of natural resource assets can be analyzed and evaluated.

**Service collaboration.** The platform needs to establish a comprehensive audit application management system, develop modules such as overall management of audit projects and examination and approval management of audit services, improve the coordination ability of audit services in all aspects, and realize the informatization and remote management of audit projects by audit institutions. Through the platform, higher-level audit institutions summarize and analyze the information of all audit items, and conduct comprehensive audit deployment. Auditors regularly upload audit progress and report audit status and problems.

#### **4. Conclusion**

The audit of outgoing leading cadres' natural resources and assets needs to be connected with many relevant departments, and the data and data are scattered and professional. Therefore, it is necessary for all participating departments to strengthen coordination and communication to carry out the audit work. By constructing the theoretical framework of audit collaboration, we can fully realize the rational utilization of audit resources, make up for the shortcomings of auditors, and improve the efficiency and quality of audit.

#### **References**

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