

Difficulties and countermeasures faced by the exit audit of the departure of natural resources assets

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Abstract: The audit of the departure of natural resources assets is a kind of Chinese characteristic audit method, which is directly aimed at the management of natural resources assets, environmental protection and pollution control, and it is not only a kind of innovation of leading cadres ' examination way and audit way, but also an important content of the construction of ecological civilization system. Based on the analysis of the necessity and main contents of the audit of the departure of natural resources assets, this paper analyzes the main problems existing in the audit subject, object and content of the present natural resource assets, and finally puts forward some feasible suggestions on the development of the audit of the departure of natural resources assets.

Keywords: Leading cadres, audit of natural resources assets, Ecological Civilization.

1. THE NECESSITY AND MAIN CONTENTS OF THE AUDIT OF NATURAL RESOURCES

1.1 The necessity of carrying out audit of natural resources

The limitation, regional, holistic and economic nature of natural resources determine that we should enact relevant laws and regulations to promote the construction of ecological civilization, effective protection and permanent use of natural resources. In the market economy, the economic subject can use natural resources at any time in order to gain the benefit, and the relevant government departments do not correct the unreasonable allocation of resources in the absence of supervision and accountability mechanism, thus exacerbating the resource and environment crisis of our country. Therefore, the audit accountability of leading cadres in the management of natural resources and the protection of ecological environment can change the strange phenomenon of "people destroying no compensation" to a great extent, and realize the rational allocation of natural resources. Under the new normal economy, the audit of the natural resource assets is not only helpful to correct the abnormal achievement view of leading cadres ' development resources, but also helps to carry out the responsibility of the leading cadres ' blind overdraft environment. To ascertain the change of the physical quantity and the quality of the ecological environment of the major natural resources under the jurisdiction of the relevant leading cadres during the period of the audit of natural resource assets

[1], which is conducive to punishing the serious damage to the ecological environment and destroying the assets of natural resources and encouraging the improvement of environmental quality and natural To compel leading cadres to make efforts to ascertain the actual changes in the quantity and quality of natural resource assets in the region and take reasonable measures to achieve the coordinated development of "Jinshan Yinshan and green Water Castle Peak" in the end.

1.2 The main contents of the audit of natural resources assets

Combined with the characteristics of job responsibilities, the actual determination of audit content and focus. Because of the location of the main function and the types of natural resources, both quantity and quality have their own characteristics, the government departments set up different auditing standards according to the responsibilities of resource reserve and post in different regions, and focus on the sustainable use of natural resources, paid use, saving intensive use, Changes in physical quantity and value amount. Changed the past "one-size-fits-all" approach, from the legal clarity of the different positions of cadres in various regions in the performance of natural resource assets management and ecological environmental protection responsibilities, promote the natural resources assets of the audit work smoothly launched.

Focus on the field of environmental protection. The ecological environment, natural resources and many other aspects of the audit concerning the departure of the leading cadres ' natural resources assets cannot be exhaustive in accounting, and the priority accounting of natural resources with important ecological functions is the inevitable choice to quicken the construction of ecological civilization. According to the foreign advanced management experience and the reserves of domestic natural resources, we should pay attention to the key strategic fields such as land resources, forest resources, water resources and mineral resources. Through the establishment of the proportion of energy consumption, water quality standards, air good days and other indicators system for leading cadres in the tenure of land resources, mineral resources, forest resource, water resources, water environment control, air pollution control, soil pollution control, ecological environment construction and other aspects of audit supervision, to achieve sustainable economic development.

Focus on the value of resource assets indicators. The audit of natural resources departure not only pays attention to the change of the quantity of natural resources during the tenure of cadres, but also focuses on the quality of natural resources. By calculating the dynamic consumption, dynamic recovery and dynamic increment of natural resources, the natural resource assets audit focuses on the changes of the quantity, quality and structure of natural resources from the point of view of value, evaluates the ecological performance of the leading cadres, and promotes the cadres to strengthen the construction of ecological civilization consciously. Set an example to a successor.

The process is reign and heavy in responsibility. The audit of the departure of the leading cadres ' natural resources assets is not only the audit of the natural resource assets, but the audit of the objective factors, such as risk hidden danger, and the cause of the problem in the process of solving the problems. In dealing with the problems caused by subjective factors such as environmental damage, resource wastage and quality degradation, we should mainly consider whether we can ascertain the accountability mechanism according to the jurisdiction and responsibility of the leading cadres, and supervise the leading cadres to ascertain the actual situation of natural resources in the

area from the angle of audit, and rationally plan the exploitation. Finally realize the coordinated development of economy and environment.

2. PROBLEMS IN AUDIT OF THE DEPARTURE OF NATURAL RESOURCES

2.1 The audit subject's responsibilities are not clear, professional and low

As the backbone of the audit of the departure of natural resources assets, the state audit organ plays an important role in the audit, but there is a clear phenomenon of unclear power and responsibility. If after the audit found that the leading cadres have problems, then whether the audit organs should bear the responsibility of the environmental damage caused by the supervision, the waste of resources is an important issue in the audit of natural resources assets to determine the audit subject responsibility. At the same time, influenced by the actual situation, such as the quantity of natural resources, more kinds and supervision by different departments, the complexity and dispersion of the information of natural resource assets, and the need to use a variety of professional knowledge to analyze, bring the quantity and quality pressure to the auditor, Expanding audit team to strengthen the quality of audit personnel has become a major problem faced by the audit of natural resources assets leaving.

2.2 Unclear responsibilities of audit object and the significance of leaving audit is not in place

The important prerequisite of the audit of the natural resources departure is that the leading cadres at all levels have clear powers and responsibilities, but there is often a reciprocal prevarication between the superior and subordinate relations of our administrative system due to the lack of power and responsibility division in place. In the case of environmental problems, the superior think that subordinates do not follow their instructions to do things are the implementation process of the problem, the lower charge is the superior management is not in place orders are not clear; In addition, the Division of natural resources between different regions is not clear, most of the cross-administrative regions of mountains and rivers There is also the phenomenon of mutual prevarication between different administrative regions, and the destruction has certain time lag, it is easy to trigger the problem of "interregional fairness" and "intergenerational equity", which brings great trouble to the audit work.

2.3 Weak information of natural resource assets and difficulty in data extraction

The information of natural resource assets includes quantity, quality, value, quantity, usage and so on. But the information that is currently available is scattered, messy, lack of integrity, authenticity and systematicness^[2], the information elements available are incomplete, data is missing, because of the huge amount of information needed in the audit of natural resource assets and the complexity of the statistical procedure, it is difficult to meet the requirements of the audit. ; The credibility of the information is poor, due to the influence of the existing technology, measurement methods and natural resources, the measurement data of natural resources have great error, the extraction of information is difficult, the resource management in our country is divided according to the administrative authority and the collection of data is carried out by many departments, such as planning, land and so on. This results in a large extent to the dispersion of data, increasing the difficulty of data sharing.

2.4 Absence of the related system of the audit of natural resources assets leaving

The red line of ecological protection is of great significance to the implementation of the audit of the departure of natural resources assets, but at present, the standard of the specific red line has not landed, the supervision system of natural resources assets is not perfect, the relevant laws and regulations are incomplete, and the responsibility implementation is not yet in place. The fundamental purpose of audit is not to find the problem, but to promote the responsibility of the subject rectification problems and the use of results, therefore, to destroy the environment of the behavior should be set up the responsibility system for ecological damage, as soon as possible to clear who to investigate, how to investigate the question. However, the limitation of the responsibility of natural resources management in China, the mechanism of accountability is not enough, and the disciplinary departments and organizational departments lack corresponding follow-up measures, and the effect of audit is difficult to be used effectively.

2.5 The relevant index evaluation system has not been established and perfected

Although the CPC Central Committee promulgated the Comprehensive assessment of the performance of the leading cadres at all levels of the evaluation method, but its content is not detailed, the relevant indicators are not clear indicators and the corresponding weight, it is difficult to implement the actual action; Due to the resource storage status, development concept, strategic positioning and so on, It is difficult to realize the balance in the protection and utilization of the resources, the ecological environment has a certain lag, it is difficult to see the effect of environmental protection and the consequences of destruction in a short period of time, it is difficult to distinguish clearly the results of the government policy implementation, and can only be quantified by the environmental protection, the value of natural resources will also be affected by market factors, when the market is good, the value of unit natural resources will be increased correspondingly, so that the assessment of the value of natural resources assets to bring difficulties.

3. SUGGESTIONS ON SPEEDING UP THE AUDIT OF THE DEPARTURE OF NATURAL RESOURCES

3.1 To ensure that the state audit organ is the audit subject of natural resources departure audit

At present, there are different viewpoints on the main body of the audit of natural resources, such as "one yuan, multiple participation", "one Dollar View" and "Pluralistic View". Comprehensive consideration of natural resources such as economy, scarcity, public welfare, state-owned property and related laws and regulations of the clear provisions, you can know: the audit subject of natural resources audit should be the state audit organ. This is not only determined by the audit responsibility of the State audit organ, it is also the principle of the relationship between audit environment and audit activity ^[3], but given that the departure of natural resources audit is a new thing and more professional, relying solely on the strength of the national audit is not enough, the state audit organs may consider employing social professional institutions to participate, In order to improve the efficiency of audit work, or from the Finance Bureau, the Department of Agriculture, the Environmental Protection Bureau, the Audit Bureau and other departments from the professional backbone of the audit expert pool, according to the need to recruit relevant professionals to participate in the audit work.

3.2 The object of ensuring natural resource assets audit is the main cadres at all levels

From the angle of our political system, the party and government always represent the fundamental interests of the majority of people, assume the responsibility of carrying out national laws and regulations and promote regional economic development, and are the core leadership of regional economic development. From the angle of establishing the responsibility government, the strict accountability system is the inevitable demand of the democratic politics and the rule of law country, , in the process of constructing the socialist ecological civilization, the main leaders must carry out the system of the lifelong investigation of the damage responsibility, in order to promote the leading cadres at all levels to give full play to their ability to realize the social economy more efficient and sustainable development. At the same time, in order to prevent the phenomenon of mutual prevarication between the superior and the subordinate, we should perfect the system of post responsibility and target responsibility of government officials, clearly define the limits of authority and responsibility of different leadership levels, and promote the audit of audit and departure.

3.3 Taking the responsibility of ecological civilization construction as the main line and setting up an effective pilot scheme by classification experiment

We should pay attention to the formulation and implementation of natural resources policy and the balance of resource supply and demand, and the implementation of major natural resources exploitation activities in the audit of the departure of leading cadres in natural resources assets. Broaden the scope of the audit within a reasonable scope to decompose the management responsibility of natural resources into units and individuals, make efforts to combine energy-saving and environmental protection, industrial structure adjustment and so on, establish the spatial pattern and production way of saving resources and protecting environment^[4]. The audit of natural resources assets is a new business, and the scope of the experiment is enlarged by considering the different factors such as region, resource environment and development strategy in the course of operation. Different levels of audit institutions can choose the subordinate units in the provinces and cities for the pilot, such as the provincial Audit Office can choose the city as the audit object, the municipal Audit Bureau can choose the county as the audit object. In the determination of the pilot process to be specific according to the development and reform orientation, natural resources characteristics and ecological environment to adapt to local conditions of the development of different pilot programs, in the pilot process accumulated experience, the first push, and eventually formed a complete set of pilot reform program.

3.4 Reforming audit mode and strengthening the construction of audit team

The current audit mode of our country is "before and after audit", this kind of audit mode makes the departure audit work lose the significance of carrying out, especially encounter the situation that the leading cadres have been promoted will bring difficulties to the audit work, bring pressure to the auditor^[5]. Therefore, we should combine the concrete situation of leading cadres, rationally promote the audit pass forward, and gradually establish the audit mode of "first audit, post resignation and appointment", strengthen audit effectiveness and promote the integration of audit chain. The audit of the departure of natural resources is different from the general audit, and its professional knowledge is more extensive. Therefore, the audit organs at all levels should strengthen the training of relevant professionals such as environmental science, statistics and so on, so that auditors can

comprehensively utilize various professional technical methods to complete the audit work effectively and improve the quality and level of audit continuously. and focus on audit personnel in the natural resources assets when the audit of the "fear" mentality, in the face of the power of the pressure, always maintain the original intention, strict implementation of audit procedures to comply with laws and regulations.

3.5 Establishing and perfecting relevant laws and regulations and establishing modernized natural resource assets information System

In order to cope with the smooth development of the audit work of natural resources assets, we should establish and improve relevant laws and regulations, clarify property rights and control purposes, establish a system of paid use of natural resources and supporting assets supervision system, and strive to form a new system of government, enterprise and public supervision, and jointly supervise the implementation of the use control of natural resources assets, We should carry out lifelong investigation into the behavior of exploiting natural resources blindly and ignore the situation of resource and environment, and establish the responsibility classification system and the responsibility cognizance procedure which are suitable for the behavior of illegal laws and regulations according to the different degree of damage. In the background of the large data era, it is possible to establish information sharing system and information platform in order to integrate the dispersed information resources with the help of the correlation analysis software, expert field experts and the Power of scientific research Unit in the process of audit. At the same time, combined with foreign successful cases and international standards established by the United Nations, establish a coordination mechanism with the statistical department to establish a complete set of natural resource accounting index system and physical quantity account, accurately assess the change of natural resources, and create conditions for the audit of natural resource assets leaving office.

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