A Summary of the Research on Natural Resource Assets Departure Audit on Leading Cadres

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Abstract. With the promulgation of relevant laws and regulations in China in 2014, the study of natural resource assets departure audit on leading cadres has become a hot topic. It can be seen that the current literature has a rich discussion of basic theoretical research on natural resource assets departure audit on leading cadres, and the discussion on specific technical applications, method models, and accountability systems is unfortunately insufficient. The follow-up should deepen theoretical research in this subject, enhance the research of disciplinary integration, further strengthen the relationship between theory and practice and conduct more relevant explorations of evaluation systems and empirical analysis.

1. Introduction
Natural resource assets departure audit on leading cadres is a new auditing model that combines the resource and environmental audit and economic responsibility audit according to China’s national conditions to comprehensively evaluate the leading cadres of ecological environment and economic responsibility. In 2015, we launched the pilot program for auditing outgoing leading cadres’ natural resource assets, with the aim of ensuring smooth progress of auditing work, steadily advancing audit reform, and enabling leading cadres to fulfill their responsibilities. The “Regulations on the Natural Resource Assets Departure Audit on Leading Cadres (Trial)” released in 2017 emphasizes the importance of the supervision and protection of resources and environment. In 2019, the General Office of the CPC Central Committee and the General Office of the State Council launched the “Guiding Opinions on Coordinating and Promoting the Reform of the Property Rights System of Natural Resources”, proposing to accelerate the establishment of a property rights system of natural resources, improving the efficiency of resource development and supervision, maintaining national resource security and providing a new pattern of coordination and stability strong support.

Through the gradual introduction of the above laws and regulations, it can be seen that the outsourcing audit of natural resources in China originates from the protection of the ecological environment while the relevant responsibilities depend on the independence of the audit nature. The purpose of this article is to summarize the current scientific research achievements on the audit of natural resource assets in China's theoretical circles. On the one hand, it provides a certain theoretical basis and directional suggestions for subsequent research. On the other hand, it provides recommendations for practical applications.
2. Basic Data Analysis
This article uses the China National Knowledge Internet (CNKI) periodical search library to collect the relevant research on natural resource assets departure audit on leading cadres to carry out the summary of academic opinions, covering the period from 2014 to 2018. 200 papers are collected from journals including audit and accounting. About 40 outsourcing audit papers on natural resource assets departure audit on leading cadres were published on average in each year from 2014 to 2018.

The theoretical research before 2016 was not active enough. There are a total of 34 articles accounting for 17% of the total number of samples. In 2016 and later, theoretical research was quite active, with a total of 166 papers, accounting for 83% of the total. Among them, the total number of articles published in auditing non-core journals is significantly more than auditing core journals, with a total of 45 articles, accounting for 22.5% of the total sample; auditing core journals only publish 18 papers, accounting for only 9% of the total sample; for accounting journals, there are 18 journals in other core auditing journals, 38 non-core journals, accounting for a total of 28%; other journals accounting for 40.5%.

3. Summary of Core Ideas

3.1. Audit Connotation and Objectives
Natural resource assets departure audit on leading cadres is a combination of resource and environmental audits and economic responsibility audits, by using new economic responsibility evaluation standards to measure the effectiveness of natural resource audits [1, 2], the audit results should also be communicated to the intended users [3].

The research on audit objectives is conducted from three perspectives: governance, resource management and responsibility. From the perspective of national governance, promote leading cadres to establish a reasonable and accurate view of political performance which helps protect national resource security [4]. With regard to management, the audit objective is to follow the guidance of the national policy on building a green ecological environment, check whether the relevant national resource and environmental policies are implemented, the rational allocation and utilization of funds and the operation progress of resource environmental projects, so as to effectively develop resource management and ecological protection [5]. In terms of responsibility, by carrying out the audit of outgoing leading cadres’ natural resource assets, they could explore potential safety risks in the implementation process, promote the establishment of relevant accountability and other systems, and improve the awareness of responsibility of leading cadres [6]. Improving the information channel of the natural resources balance sheet is an important task to ensure the implementation of the audit of natural resource assets of leading cadres, but also build a reasonable performance evaluation and assessment system [3].

3.2. Audit Subject and Object
The audit subject research mainly includes there points of view: monism, pluralism and a combination of the two but mainly based on monism. Among them: Scholars with monism believe that the auditing institution is the main body of auditing leading cadres’ natural resources assets. From the perspective of the nature of natural resources and the scope of responsibility of each audit subject, the research group of the Audit Department of Anhui Province and concluded that the audit subject can only be the national audit agency [7]. As for those scholars who hold pluralism considered that they should be discussed separately. For party committees and governments, the audit subject is the national audit institution, while for the relevant responsible department; the audit subject is the internal audit institution. Third-party organizations can participate in the audit and the public can participate in different ways [4]. However, the last one of the three points of view, which is a monism-based combination, suggested that the audit subject should be led by the national auditing agency, supplemented by social auditing and allow the public to provide clues [8].
The audit object research is mainly the view of “responsibility”. The major responsible party for the outsourcing audit of natural resource assets of leading cadres is the relevant person in charge of a certain unit responsible for the management and utilization of natural resource development. In addition, the local executive leaders, heads of the Ministry of Resources and Environment, and heads of related state-controlled companies should also be included [5].

3.3. Audit Objects and Scope
In the research of audit objects, many researchers have proposed that the audit object of the outgoing audit of natural resource assets is the natural resources owned or occupied by the area under the leadership of the cadres [1, 4]. Included the “Development, Utilization and Protection of Natural Resources Assets” into the auditing content of the leading cadres of local party committees and governments in accordance and considered that the audit object is the main leading cadres of party and government at all levels [3]. The audit targets include not only the leading cadres of local party committees at all levels but also the direct responsible persons of enterprises that use natural resources as raw materials (mainly local leading cadres) in the light of the background of the natural resource assets outgoing audit and the level of the problem to be solved [9].

Research on the audit scope, the scope of the audit object includes the preparation, approval and implementation of management documents of natural resources, property rights, quality, value of assets and the status of supervision, utilization and pollution control [8]. Determined the audit scope according to the functional zone positioning principle [10, 11].

3.4. Audit Methods and Modes
In terms of audit methods, when conducting an outgoing audit of a leading cadre, it is essential to correctly define the responsibility of the leading cadre on resources and environment, and it is necessary for the auditor to conduct a follow-up audit [12]. Natural resource assets departure audit on leading cadres more requirements for specific responsibilities and more prominent key issues. Additionally, the procedures and methods of economic responsibility audits are almost the same. If both are combined, it can not only save costs, but also achieve multi-purposes [7].

Regarding the audit model, the multi-department coordination and cooperation mechanism can be formed to build a big data sharing platform to achieve information sharing. Government audits can be used to purchase services, and experts in relevant fields can be introduced to participate, thereby effectively improving the quality of audit work [13].

3.5. Audit Criteria
The audit criteria into formal and informal ones. The formal criteria are usually published as regulations, systems and other solemn forms while the informal criteria are mainly aimed at specific audit objects [3]. Divided audit criterion from the professional and authoritative perspectives. Professional criteria are divided into accounting and resource categories; authoritative criteria can be divided into legal and regulatory categories as well as the state unit systems categories according to administrative hierarchy [14].

3.6. Audit Evaluation System

3.6.1. Evaluation System. The evaluation system constructed by researchers, one is a single resource asset audit evaluation system; the other is the comprehensive resource asset outgoing audit evaluation system. The establishment of a scientific and reasonable audit evaluation system can be relied on the economic responsibility audit evaluation system, and the results of resource and environment utilization during tenure can be used as part of the basis for the performance evaluation of leading cadres [15].

The single resource asset outgoing audit evaluation index system mainly involves grassland resources, forest resources, water resources and mineral resources. took the concept of asset
management of grassland resources as the starting point, conducted index analysis and evaluation on monitoring samples according to the unit of grassland property rights, and proposed countermeasures and Suggestions for maintaining the stable management of grassland resources [16]. Selected evaluation indicators according to the six dimensions including forest resource asset cultivation, management, protection, utilization, comprehensive income and legal policies to implement environmental protection by the authorities and improve the performance mechanism of leading cadres [17]; By combining the characteristics of each stage of the audit procedure according to the types of outgoing audits in the water environment [18], researchers have set three types of indicators reflecting financial, compliance, and performance conditions at each stage, which helps clearly reflect the rectification of units under audit. Combined environmental and economic benefits with audit weights for a thorough evaluation [19]. Divided environmental impact indicators into five aspects: social economy, resources, minerals, ecology and landscape in accordance with the national mineral resources planning [20]. The basic content of the mineral resource system and defined the audit evaluation content in five dimensions of policy, exploration, financial funds, ecological environment and property rights based on the existing audit evaluation system [21].

Research on the comprehensive resource asset outgoing audit evaluation system, the definition of ecological investment benefits requires the design and use of a multi-dimensional indicator system. The level of division, importance identification and weight design of these indicators can be used to draw comprehensive conclusion [22]. Initially established an overall audit evaluation system reflecting the status of environmental resource asset management from multiple dimensions such as system, funds, utilization, and result feedback [23]; Established a resource asset responsibility audit evaluation system from the aspects of natural resource finance, policy implementation, and internal system defects [24]; Developed a more rational system for evaluation based on the characteristics of different functional areas [25]; Considered economics, efficiency, effectiveness, fairness and environment as properties and selected environment, industry, society, technology, culture and mechanism as the main indicators to build an ecological performance assessment audit evaluation system [26].

3.6.2. Methods and Models. The selection of evaluation methods and models for natural resource assets departure audit on leading cadres mainly focuses on the Delphi method, AHP and balanced scorecard principles. Selected 16 indicators related to resource assets and surveillance to establish an evaluation system by considering the availability of the index. Then, AHP were used for case analysis to illustrate the feasibility of the audit evaluation system [27]; The status of natural resource assets is very different, and the technology in all aspects of the audit pilot exploration stage is still not perfect. It is recommended to adopt the Delphi method or AHP and other subjective assignment methods to clarify the proportion of each evaluation indicator [28]; Associated the main contents of natural resources exploration, policy implementation, supervision during the tenure in order to establish a multi-level model for leading cadres audit evaluation system based on the AHP model [29]; Based on the definition, emphasis and specific audit content of government environmental performance audit to finally use the PSR model to build an evaluation system for water environmental engineering project audit [30]; Applied the principle of balanced scorecard to construct evaluation system from multiple levels of funds, business, operation and sustainable development [31].

3.6.3. Practical Application of the Evaluation System. Jiaozhou City explored and established an audit evaluation system. Suggested that Jiaozhou City’s timely project entry into the pilot exploration with use of audit resources are worth learning [32]; Analysed the current status of Beijing’s urban development and land resource utilization and has initially constructed an index system for the overall evaluation of the carrying capacity of land resources assets to respectively evaluate Beijing’s population, ecological environment, construction scale, economic development and other levels [33]; According to the PSR model, Formed initially an evaluation system for government water resource audits, conducted a comprehensive evaluation of the Lanzhou Municipal Government’s South River
Improvement Project and proposed that relevant departments should build a scientific and reasonable evaluation system of water resources environmental performance [31].

4. Conclusion
From 2014 to 2018, the discussion of the natural resource assets departure audit on leading cadres focused on basic normative research on audit connotation, positioning and criteria. However, most of them focused on audit elements. Pilot exploration has also produced some experimental results that have guidance on the way of audit implementation, and it is still necessary to explore and establish a more comprehensive evaluation model, constructing a reasonable environmental audit evaluation standard system.

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