Current Situation and Thinking of Resources and Environment Auditing in China

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Abstract. Based on the meaning of resource and environment audit and its basic theoretical basis, this paper analyzes the practical achievements of resource and environment audit as a new practical audit in recent decades in China. At the same time, it briefly summarizes the existing problems and provides some theoretical references for the scholars who study it later.

1. Introduction
Resource and environment audit is an audit organization under the guidance of the theory of social and economic sustainable development to examine whether the auditees have reflected the cost of resources and environment, their liabilities and their authenticity and compliance, and to evaluate whether the problems of resources and environment have been effectively solved, whether the objectives of resources and environment have been achieved, and to identify the auditees. The legitimacy, effectiveness and effectiveness of economic behavior and environmental behavior. Sustainable development refers to the development that not only meets the needs of contemporary people, but also does no harm to the ability of future generations to meet their needs. Its core is development, which requires the realization of all-round and coordinated economic and social development on the premise of strict population control, improvement of population quality, protection of the environment and sustainable use of resources, and embodies the principles of sustainability, fairness and commonality [1-2].

As a new mechanism to strengthen the coordination between environmental protection and economic development and a new means of environmental management, resource and environment audit is of great significance to promote sustainable development. In recent years, China's economy has shown a rapid growth trend, which is undoubtedly based on excessive exploitation of resources, consumption, pollution of the living environment. New words such as "haze", "PM2.5", "carbon emissions" and so on are full of our lives. According to the statistics of the National Bureau of Statistics, the total investment in environmental pollution control in 2015 was 880.630 billion yuan, compared with 493.703 billion yuan in 2008. In less than 10 years, China has invested in the environment. Investment in governance increased by 78%. Obviously, the rapid development of the abnormal economy and the resources and environment have become nearly opposite to each other. Therefore, it is imperative to strengthen the resources and environment audit [3-5].

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2. The theoretical basis of resources and environmental auditing

2.1. Auditing of resources and environment

Resources and environment audit is an auditing institution. Under the guidance of the scientific outlook on development and the theory of sustainable economic and social development, the auditing department, with the purpose of disclosing the resources and environment status of relevant government departments, enterprises and institutions and verifying their environmental and economic responsibilities, has made economic contributions to the environmental management system of relevant government departments, enterprises and institutions. The information disclosed in the business activities carries out the audit and supervision of authenticity and legality [6].

2.2. Theoretical basis of resources and Environment Auditing

(1). Sustainable development theory. Sustainable development refers to the development that not only meets the current social needs, but also does not reduce or sacrifice the needs of future generations. Different from other development concepts, sustainable development involves the coordinated development of nature, society and economy in many aspects, and does not seek economic and social development by breaking the natural ecology. Sustainable development pursues the organic combination of economic society and resources and environment, that is, under the premise of the benign cycle of ecological environment, avoid exceeding the carrying capacity of resources and environment, and pursue the steady development of economic society [7]. If we want to supervise and manage the waste of resources and ecological destruction in the production process of the production department in the current society, we need the government departments to take certain measures, resources and environment audit is one of them.

(2). Theory of environmental resources value. Environmental natural resources have their own dual nature of ecological value and consumption value. The theory of environmental resources value is put forward on the basis of natural resources value, which refers to what role and significance the ecological environment plays in the process of human survival and development. Natural resources, as the main production material in today's society, are limited in themselves. In recent years, they have gradually become hollow due to over-exploitation, and even some areas have begun to appear the phenomenon of resource exhaustion, and the ecological environment is bad. For example, the over-exploitation of resources in Baiyin, Gansu Province, has led to local soil erosion and urban environmental pollution.

(3). Public accountability environmental responsibility. The relationship of accountability has evolved with the development of the times, showing different characteristics of different times [8]. The fiduciary environmental responsibility is the new product of the development of the fiduciary relationship, and it is also the basis of the resource and environment audit. Enterprises are not only the consumers of natural resources and environment, but also the destroyers of the environment. Therefore, government supervision and assessment of enterprises is no longer limited to economic performance, and environmental performance has become an important content. In order to avoid the destruction and waste of resources and environment become the biggest problem of public resources utilization in the process of economic development, the public sector has taken the initiative to assume the responsibility of protecting the environment, which we call public trusted environmental responsibility.

3. Problems in current resource and environmental auditing

Based on the anonymous vote of 302 people, we gained the public’s opinion on the audit of resources and environment. The specific data are as follows:
Table 1. Public Opinion on Auditing.

| Aspect   | Lack of people | Ignorance | Lack of regulation | Other |
|----------|----------------|-----------|--------------------|-------|
| number   | 103            | 29        | 218                | 26    |
| ratio    | 34.10%         | 9.60%     | 72.18%             | 9.58% |

(1). Lack of resources and environmental auditing. Resource and Environment Audit is a new type of audit which has sprung up in recent years. Although the Audit Office of China has set up the Resource and Environment Audit Department, it is still in the initial stage of development. Due to the limited and scarce nature of natural resources and environment, the particularity of resources and environment audit is created, which requires the personnel engaged in resources and environment audit not only to master the traditional financial and audit methods, but also to have environmental protection and natural resources related professional knowledge. Controlled by traditional auditing methods and ideological models, auditors can only resort to the help of external experts, which causes great inconvenience and even difficulties to auditing.

(2). Audit focuses on the application of resources and environment funds, ignoring other audit projects. China's resources and environment audit content is still dominated by resources and environment special funds, which makes the resources and environment audit subject to certain ideological and scope limitations. Auditors will focus on the audit of funds, which may cause the auditor to ignore other audit items, resulting in audit failure. In addition to the audit of the use of special funds for resources and environment, the audit of the benefits of government environmental projects, the evaluation of planned environmental policies and projects, and the audit of the data of the implementation of environmental protection actions should also be the focus of resource and environment audit.

(3). The current laws and regulations for resources and environment auditing are not sound and lack sufficient audit basis. China has initially formed a system of laws and regulations to protect the construction of resources and environment, including the Constitution, the relevant detailed laws and the corresponding administrative regulations, regulations and local regulations. These laws and regulations not only play an important role in protecting and comprehensively controlling the ecological resources and environment, but also play an important role in auditing the resources and environment of audit institutions. For reference. But at the same time, there are few or even blank laws and regulations on special resources and environment audit in our country. The audit laws and regulations of the People's Republic of China and the Basic Standards for China's National Audit formulated by the Audit Office have not yet touched on the relevant contents and concrete implementation methods of resources and environment audit, which leads to audit. In the process of resource and environment auditing, personnel may be unable to obtain sufficient and effective audit evidence because of lack of audit basis, which hinders the smooth and effective development of resource and environment auditing.

4. Resources and environment audit countermeasures

4.1. Formulating and improving relevant auditing laws and regulations
The government should speed up the formulation and improvement of laws and regulations related to resources and environment audit, improve the relevant system, so that resources and environment audit work to be law-based, law-based. At the same time, the objectives, methods and procedures of resources and environment audit should be clearly defined in laws and regulations, and a set of resources and environment audit system should be established in accordance with the actual situation of the ecological conservation and Development Zone in northeastern Chongqing, so as to ensure the reliability of resources and environment audit information, guarantee the quality of resources and environment audit, and thus make resources and environment audit work. To better serve the sustainable development strategy of resources, environment and economy in northeastern Chongqing,
and to better serve the economic construction of the ecological conservation and Development Zone in northeastern Chongqing.

4.2. Enhance public awareness of resource and environmental auditing.
In order to better carry out the resources and environment audit and further enhance the status of resources and environment audit, the government should increase the publicity of resources and environment audit, do a good job of Ideological and public opinion, and enhance the public awareness of resources and environment audit. In addition, the relevant government audit departments should increase the use of key resources and environment projects and special audit funds, increase the punishment for violations of resources and environment audit laws and regulations, so as to expand the impact and credibility of resources and environment audit work. At the same time, we should do a good job of publicity on environmental protection, reduce the damage to resources and environment from the source, so that the resources and environment audit work and conservation and Development Zone of social and economic development, so as to achieve the coordinated development of population, environment, resources and economy.

4.3. Increase capital investment and further study resources and environmental auditing work.
(1). The resources and environment audit work is limited in funds, so the government should increase capital input. In the case of sufficient funds, it is necessary to increase the investment in key resources and environment and to increase the investment in resources and environment auditing to improve the relevant equipment for resources and environment auditing and to increase the establishment of infrastructure for resources and environment auditing. 

(2). As most of the resources and environment audit work is focused on land, water pollution and forestry construction funds audit, for the air pollution, mineral resources, ecological environment and other related areas of concern to all audits are still rarely involved, coupled with resources and environment audit for government agencies and related areas. The audit and supervision of the organization is not involved, so it is necessary to improve the coverage of resources and environment audit.

(3). Comparing with other auditing work, resource and environment auditing work has its particularity, which makes the quality of the relevant auditors required to be very high. Besides the related skills of auditing, it must also have comprehensive knowledge of law, environment and sociology. In Northeast Chongqing Ecology Conservation and Development Zone, the contradiction between resources, environment, population and economic development is more prominent, which makes the task of resource and environment auditing heavy. This requires a large number of resource and environment auditors to serve the resource and environment auditing work and the sustainable development strategy of the ecology conservation and development zone.

(4). With the social and economic development of the ecological conservation and Development Zone in Northeast Chongqing, the traditional auditing methods cannot meet the needs of the new resource and environment auditing work, which requires the new auditing methods to be applied to the auditing work. The following methods can be applied to audit methods: first, opportunity cost method. Before the development of resources, a certain amount of research should be carried out. The development and protection of resources are mutually exclusive. The limited resources decide that one form should be abandoned, and the maximum economic benefit in the scheme should be abandoned as the opportunity cost of the selected scheme. This method can be used to measure the economic loss caused by the shortage of water resources and waste land occupation. The second method is monitoring method. The developed network technology can be applied to resource and environmental auditing. For example, the use of satellite remote sensing data system, air monitoring system, sewage monitoring system and other advanced technology and monitoring equipment in the audit process to conduct random checks to prevent fraud, thus laying a solid foundation for the quality of resources and environment audit reports.
4.4. Strengthening internal audit of enterprises

Enterprises are the main body of protecting and managing the environment, and the foundation of resources and environmental auditing. At present, Northeast Chongqing Ecology Conservation and Development Zone is facing serious resource and environmental pollution. Enterprises should take full account of the impact and risk of resource and environmental pollution in production, strengthen internal audit of enterprises, incorporate the impact of resource and environment into the cost accounting of enterprises, and reduce the related parties in resource and environmental audit of enterprises.

5. Conclusion

In short, there has been a fierce contradiction between social and economic development and the protection of resources and ecological environment, and the problem of resources and environment has become an important factor hindering the stable development of economy. Strengthening the audit of resources and environment and establishing an effective audit mechanism of resources and environment are important means to maintain the harmony of resources and ecological environment and to solve the current contradiction between economy and environment. In order to promote the sustainable development of our economy and society, we should face up to the shortcomings of resources and environment audit in our country and carry out resources and environment audit effectively.

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