

Study on the Problems and Countermeasures of Leading Cadres' Natural Resources Assets Outgoing Audit in S City

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Abstract: Nature is our home for human survival, and natural assets are the most precious wealth of human beings. In recent years, the rapid development of industry has caused great harm to the natural environment. In the face of a huge crisis of natural resources, it is increasingly important to audit the loss of natural resources assets of leading cadres. This paper combines the analytic hierarchy process with the case analysis method. Firstly, starting from the content and objectives of the departure audit of natural resources assets of leading cadres, this paper analyzes the current situation of the departure audit of natural resources assets in China. Secondly, taking the specific process of the audit of natural resources assets in s city as an example, this paper analyzes the problems of departure audit of natural resources assets in China. Secondly, taking the specific process of the audit of natural resources assets in s city as an example, this paper analyzes the problems existing in the current departure audit and the enlightenment to us Finally, some suggestions are put forward.

Keywords: Leading cadres, Natural resources assets, Leaving audit.

1. Introduction

The development and construction of China's ecological and environmental civilization has risen to a new level, forming a "five-in-one" overall layout of material and cultural civilization, political and institutional civilization, spiritual world civilization, socialist civilization, and ecological and environmental civilization. The Central Committee of the Party, local governments and the people of China have made the protection of the ecological environment an important prerequisite for development. The leading role of leaders at all levels in the protection and management of natural resources has also become increasingly important.

In addition, auditing of natural environmental resource assets as a new audit field should follow the relevant rules and procedures promulgated by the state. The effective deployment of the exit audit of natural resource assets can not only meet the demand for a good ecological environment, but also provide scientific and valuable evidence for the smooth conduct of subsequent audits.

This paper examines the important developmental significance of the outgoing audit of natural environmental resources assets for leading cadres from the perspective of theoretical research and, based on case data analysis, identifies a series of audit problems in S city to find out the causes and proposes countermeasures accordingly.

2. The Content of The Leading Cadres' Natural Resources Assets Exit Audit

2.1. Natural Resource Asset Performance Audit

2.1.1. Water Resources Audit

First, the region's water resources situation, water quality and drinking water sources for reliable monitoring; second, focus on auditing the region's total water resources use and efficiency; third, to increase the daily supervision of the

region's water pollution prevention; fourth, to increase the evaluation of the effectiveness of water pollution prevention and implementation of policies and regulations; fifth, to continuously strengthen law enforcement personnel.

2.1.2. Forest Resource Audit

First, monitor the completion of the target tasks within the audit work time; in addition, governments at all levels should focus on protecting forest resource assets, including indicators on forest resource coverage area, forest vegetation coverage rate, land resource assets utilization; on the other hand, carefully monitor changes in forest resources before and after the leadership guidance, such as vegetation planting area, vegetation growth rate, overall growth rate and other indicators; in addition, pay attention to Under the leadership of relevant departments, the system related to forest resource pollution prevention and control should be continuously implemented; finally, emphasis should be placed on strengthening the exploitation, use and protection of forest resource assets, which mainly includes the inspection and supervision of the total amount of forest resources before and after vegetation harvesting.

2.1.3. Arable Land Resources Audit

First, the monitoring of the total amount of arable land resources, quality of arable land resources management, quality of utilization information and through the evaluation of work efficiency; second, the implementation of the Law on Arable Land Policy in key audit areas, mainly the implementation of the system of reimbursement for the development of arable land resources, the auditors should complete the objectives of business procedures as soon as possible, and the innovative development of arable land resources-related systems; finally, the importance of corporate supervision and management and protection of arable land resources is emphasized significance, emphasizing the improvement of the problematic behavior of illegal exploitation of arable land resources, the supervision cost management of land information resource inspection

work procedures, and the management of the land market resource environment for arable land.

2.1.4. Audit of Other Related Resources

To audit local natural resources, it is necessary to conduct audit operations with different procedures depending on the type of natural resources in the area. The main categories of other relevant natural resources include natural mineral resources, land resources and biological resources. The procedures involved are mainly project audits of the amount and flow of natural environmental resource savings, the implementation of policies on natural education resource management assets, natural resource consumption, the introduction of environmental protection funds, and the actual situation of production and life. To carry out audit procedures on other related natural resources, the audit of the more important resources should be planned according to the characteristics of natural resources in the region, emphasizing the significance of the audit procedures and carrying out effective and efficient audits.

2.2. Natural Resources, Ecological Environment and Socio-economic Coherence Audit

Natural resources, ecological environment and socio-economy are inseparably and closely related, and as the external conditions change, the coordination performance among these three factors will also change, and the mutual influence among them will also change. Therefore, this study focuses on the monitoring of natural resource assets, not only for the quantity and quality of natural resources, but also for the promotion of sustainable socio-economic development, which is conducive to the coordination of natural resources, ecological environment and socio-economic relationships.

2.3. Audit of Resource and Environmental Protection Investment Project Fund Raising and Use

Internal audits of the acquisition and use of funds for resource development and environmental projects should focus on examining the acquisition, distribution and use of funds analysis and social supervision and management, and natural resource post management is a more complex task, especially for provincial and municipal leaderships. Therefore, it is necessary to carry out natural resource asset exchange operations for provinces and municipalities and their subordinate leaders. According to the content and direction of the audit, all auditors will be divided into different groups, and audit responsibilities will be clarified to carry out audit operations according to specific duties. When raising funds, the legality and authenticity of the funds should be given top priority. In addition, the use of environmental protection funds should be assessed to see if the funds are in place for resource and environmental protection projects. If there is a shortage of funds for enterprises, the use of funds is unreasonable, the use of funds management exceeds the standard, etc., should be quantified in accordance with the relevant standards of economic losses and hold the parties responsible. As for projects related to funds, there is a high risk of material misstatement in the audit, so auditors must always maintain professional skepticism and pre-assess and identify the different levels of material misstatement risks that may occur.

2.4. Audit of the Reasonableness and Effectiveness of Decisions on Resource and Environmental Protection Systems

Audits of natural resource assets of leaders include audits of environmental protection systems and policy audits developed by retired leaders while they were in office. The development of environmental protectionism system should be appropriately divided according to the nature of natural resources in the region. In addition, the science and effectiveness of environmental protection policies should be considered to assess whether they are effective in protecting the region's natural resources.

2.5. Audit of the Implementation of Policies and Regulations Related to Natural Resource Assets

To audit the implementation of policies and regulations related to natural resource assets, it is necessary to first understand the implementation policies of natural resource asset targets and assess the achievement of the responsibility targets of leading cadres. Furthermore, internal audits should also be conducted on the implementation of environmental information protection and ecological restoration. The specific content is to evaluate whether the ecological engineering targets are met and whether the sustainable development of the ecological environment can be promoted through the assessment of the results and progress of ecological restoration work. Finally, the improvement of this major environmental protection project should be investigated to determine whether the ecological environment has been restored and whether natural resources have been damaged.

3. S city's Leading Cadres Natural Resources Assets Exit Audit Case Study

3.1. The Basic Situation and Specific Practices of The Pilot Audit Work in City S

Located in the Guanzhong region of Shaanxi Province, City S covers an area of about 3,500 square kilometers and has a total of one national nature reserve and three provincial nature reserves. In addition to this, S has set up a number of deliberative and coordination groups, including a working group on natural ecological protection, a committee on mineral resources management, and a leading group on air pollution emergency work.

Since farming and tourism are the pillar industry projects of the city, the resource projects of this audit are mainly the three projects of forest resources, water resources and land resources, mainly verifying the quantity of its objects and the quality of ecological environment and other related indicators, as well as further examining the use and provision of environmental protection funds and the implementation of laws and regulations related to the protection of natural resources.

The focus of this work was to examine the progress of the city's outgoing audit, to evaluate and score the responses made by the leading cadres in environmental protection through the hierarchical analysis method, and finally to make an objective and fair evaluation of the city's leading cadres' work in pollution control and environmental and ecological

protection. In this audit, the relevant personnel in charge of the city of S carried out a number of tasks, mainly in the following areas of implementation. The audit was carried out in the following ways.

3.1.1. Integration of Relevant Audit Resources

For the leading personnel of City S, the management of relevant positions in the outgoing audit is a very complex task. Therefore, when carrying out the natural resource asset exchange operations for the leaders of City S and its subordinate departments, auditors should divide all personnel into working groups with different functions according to the content and direction of the audit, clarify the specific business processes for which each auditor should be responsible, so that they can carry out audit operations according to their specific responsibilities, and also focus on the separation control of incompatible positions in the business processes.

3.1.2. Refine the Audit Process Flow

To ensure the smooth implementation of the audit work, the person in charge of the audit work should not only do the audit plan in advance before the start of the specific business, but also plan and arrange in advance for the specific guidance work and service work in the business process with full-time responsible personnel, and issue the audited audit work plan, signed and sealed by the person in charge of the business, and internal control personnel to audit the effectiveness of the cycle of each process to ensure that the entire audit business cycle can be planned and systematically promoted.

Specifically, we should focus on the control of issues in the audit business cycle process, while continuously strengthening the control of audit results, building an information sharing platform that is compatible with specific business processes on the basis of big data information, and ensuring the smooth conduct of the audit business cycle through detailed, rigorous and accurate guidance work, the specific work of S city is mainly from compiling and sending work status, organizing communication and exchange; in-depth on-site investigation and research, adhere to the front guidance; strengthen external coordination, provide services to ensure; develop a reporting framework, strengthen the results of control in four areas.

3.1.3. Implementing A Comprehensive Audit

According to the Party Central Committee's technical requirements and the spirit of documents related to environmental resource auditing for leading cadres of enterprises, governments at all levels and relevant work departments should reflect quickly on the problems found and take timely response procedures to efficiently complete the work tasks assigned by various departments at higher levels. In this process, auditors should always clarify the audit objective-oriented principles, strengthen operational supervision and control, quickly identify the risks of material misstatement at different levels and take corresponding countermeasures accordingly and systematically analyze and organize the results, and use the method of table evaluation to summarize and analyze the analyzed data model.

Based on the current situation of natural resources in City S, especially the results of forest audit procedures should be the focus of attention, and the following aspects should be done: first, all audit procedures must be carried out based on national laws and regulations, and on this basis, the specific implementation of the ecological compensation system and property rights system and the effectiveness of its specific work procedures should be controlled and tested; second,

major decisions in the field of local natural resources management and their procedures; third, actively carry out goal-oriented audits of natural resources management work, always putting the goal of saving natural resources assets in the first place; fourth, increase the supervision of the inventory of resource assets and the strict control of depreciation and accrual work; fifth, audit all work operations involving natural resources management funds.

Ultimately, the audit examined the effective use of financial resources invested by the S municipality in specific areas of work, such as air pollution control and sewage treatment, and analyzed the economic indicators to determine their weighting based on the results of market surveys.

In terms of financial investment in natural assets and the use of special funds allocated by higher levels, the leadership of City S has accomplished relatively well, and no private misappropriation of various earmarked funds or public welfare funds was found throughout the business cycle audit. Such results also indicate that the leadership of City S has accomplished a fair degree of environmental protection within its own area of responsibility throughout its term of office, in terms of ecological and environmental governance and protection, especially in terms of The city has done a good job of fulfilling its responsibilities in terms of ecological management and protection, especially in terms of economic policy. However, there are some unsatisfactory issues, such as the failure to do a proper job of investigating the sources of sewage and regulating the emission of air pollutants. In response to these more difficult issues, the auditors failed to set up an expert investigation team to approve the city's multiple pollutant outfalls as soon as possible, and also failed to complete the solution to the problem of residential sewage discharge, and did not further implement the effective performance of specific responsible persons, and then also failed to provide objective and scientific audit evaluation and audit opinions.

3.2. Existing Problems of Natural Resource Asset Exit Audit in S City

3.2.1. Difficult to Obtain Audit Data

Due to the diversity of natural resources and the ease of their management, it is important to manage natural resource assets in a disaggregated manner. At the same time, the approach to data collection and cost management should be changed in conjunction with the characteristics of natural resource assets of different companies and institutions. The different types of natural resource assets pose a significant challenge to auditors in terms of evidence collection. From time to time, various problems are encountered in the early stages of audit evidence acquisition, such as poor data collection tracking systems between departments. In addition, in the field investigation of specific operations, it can be found that auditors cannot find the corresponding database information and thus cannot continue the audit work, which finally makes it difficult for auditors to issue audit reports with different opinions.

3.2.2. Related Losses Are Difficult to Assess

Because natural resource assets are so different from other types of assets, there are no established standards for measuring and accounting for the depletion of natural resource assets, making it impossible to correctly and reasonably predict economic losses. We need to always be clear that the consequences of damaging renewable resource assets cannot be measured in economic units. In today's

society, people are in the process of depleting the products of nature in order to satisfy their own needs for survival and production. It is very important to clarify the criteria of reasonable use of natural resources assets and to establish the accountability system for violations. In addition, the establishment of scientific criteria for assessing economic losses is also an important issue that needs to be addressed urgently.

3.2.3. Difficult to Divide the Responsible Body

In terms of accountability, due to the different degrees of direct or indirect damage caused to natural resource assets, the economic responsibility and the main body of responsibility should be distinguished and a scientific accountability compensation system should be established accordingly to determine the specific value of the compensation amount. In addition, the tenure responsibility of leading cadres should be divided into three stages before taking office, within the tenure and after leaving office, specifically including individual and collective responsibility, direct and indirect responsibility, subjective and objective responsibility, etc. The corresponding duties and obligations of leading cadres at different stages of employment should also be clarified to prevent the leadership from evading coping with responsibilities.

3.2.4. Inadequate Professional Auditors

According to the statistics of relevant departments, the number of people who have passed the Chinese CPA examination in the positions of finance departments of profit-making enterprises in China accounts for the majority, but the number of people who have passed the accounting examination with college or junior college education is generally low. At the present stage, most of the personnel engaged in auditing work in China have college education, so the overall quality of auditors is generally low from a general point of view. In view of the large number and variety of natural resource assets in China, the audit of natural resource assets in China must take different methods, and it is difficult to learn these highly technical audit methods, so this also has higher requirements for the auditors' own education. In this case, highly qualified auditing professionals are what we urgently need at present.

3.2.5. Inadequate Supervision of Outgoing Audits

The City of S Auditor's Office revealed many issues in the course of conducting an exit audit of natural resource assets. The main audit issue in this audit in City S was the lack of supervision of specific audit processes by two leading cadres of the city from 2016 to 2019, and eventually this lack was remedied after one year and supervised during their tenure. Since natural resource assets are very scarce, once the leading cadres seek rapid GDP growth, natural resource assets may suffer damage that is difficult to repair, such as river banks and mountains. After the audit of S City ended on May 4, 2019, the city's audit office failed to make appropriate adjustments to its follow-up audit results and the incompatible positions of the relevant personnel, which in turn made it impossible to determine whether the audit findings occurred in S City were reasonably resolved, the authority of the audit report was not strongly consolidated, and it also made the audit adjustment supervision inappropriate.

4. Countermeasures to Improve The Leading Cadres' Natural Resources Assets Out-of-office Audit Suggestions

4.1. Establish Natural Resource Asset Data Information Base

In the information age, it is necessary to integrate and distribute various distributed data through data sharing platforms to provide auditors with the necessary data support for the regulatory process of natural resource assets.

4.1.1. Building An Information Base Networking Platform

Natural resource-related departments must establish good collaborative relationships and use big data Internet technology to establish cross-departmental information sharing platforms for real-time data monitoring. The analysis of the monitoring data that already exists can be used to improve the efficiency of the audit process by constantly completing the experience of the audit staff, thus enabling them to work as efficiently as possible in the audit process.

4.1.2. Effective Use of The Established Data Information Base

Natural resource asset data is complex and diverse, requiring professional teams to filter complex data to improve its usability. At the same time, government auditing departments need to organize, classify and preserve past audit data and case information to build an accurate, research-oriented data information base that can be queried when future audits encounter bottlenecks, thereby reducing the risk of trial and error and improving the audit efficiency of auditing departments while reducing costs.

4.1.3. Cooperation Using Capital from All Aspects of Society

In today's era of rapid development of information system data technology, many accounting education work institutions have adopted a lot of audit research results, and government auditing agencies at all levels should increase comprehensive communication and collaboration with various accounting education institutions, using the capital market in all aspects of modern social life to cooperate and supplement and improve the already existing data and information base.

4.2. Use of Advanced Technical Means, Innovative Audit Methods and Approaches

To achieve innovation in audit methods and systems, it is necessary to build a big data analytics platform. In the audit process, the big data analysis platform can be used for online data monitoring management and pollutant emission collection audit, followed by audit application development, and finally audit application development, calculation and verification of previous audit data to ensure that the procedures developed can be accurately implemented. The audit staff can develop an "order-based" audit management software technology application system platform based on audit experience and concepts, which provides an effective data by conducting audit conclusions, making the audit process more convenient and efficient.

4.3. Training Professional Auditors

In terms of existing natural resource assets, the state can

pilot the training of auditing and accounting personnel in some vocational high schools in response to the low number of audit professionals. Since exit auditing has characteristics that are different from other types of auditing, when providing professional training to trainees, in addition to teaching professional financial knowledge, trainees should be allowed to study and research various natural resource assets, including the classification and economic value assessment of natural assets. In addition, the state should focus on developing trainees' enthusiasm for learning audit, accounting, and other financial knowledge and continuously developing their creative thinking. The state should also emphasize continuing education for auditors and include a system of continuing education.

4.4. Clarify the Audit System to Promote the Audit Results to Play Their Proper Role

Internal auditing of natural environmental resource management assets can not only prevent leading cadres from frantically developing natural environmental resources by effectively pursuing continuous socio-economic development, but also enhance leading cadres' awareness and sense of responsibility in cherishing natural resource assets, making them use natural resources reasonably and effectively and encouraging them to take responsibility. Only by establishing a reasonable and clear tracking mechanism can we ensure that leading cadres will more effectively establish the concept of green development and that leaders at all levels will recognize the importance of natural resource management and environmental protection, and that audits at all levels of government will be properly implemented.

4.4.1. Clarify the Property Rights System

With the clarity of the property rights system, the responsibility of the subject of the "outgoing audit" is clear, and natural resources assets are effectively protected, the effect can be imagined. In the leading cadres of the natural environment resources for the exit audit, the property rights boundary is clarified, the enterprise resource processing technology is enhanced, and the regional resources are accurately allocated, so that a reasonable resource structure can be formed.

4.4.2. Clarify the Responsibilities of The Responsible Person in The Process of Work Delivery

In the process of monitoring and auditing the natural resources of leading cadres, it is necessary to link the chain of responsibility of the various functional departments up and down, for example, due to water quality pollution caused by agricultural land can not grow crops normally, which should be held responsible for the head of the upstream water conservancy department, and will be the punishment of public display of the public to play a warning role.

4.4.3. Strengthen Follow-up Implementation Efforts

It is clear that disciplinary actions against natural resources and the relevant authorities should be held responsible for faults or negligence. Currently, the websites of various state agencies report the results of audit studies to the public, and the authorities at all levels are able to see their problems and improvements, and the corresponding audit analysis by audit technicians is transferred to legal services or other law enforcement agencies.

4.5. Improve the System of Regulations and Systems to Enhance Audit Supervision

In the audit process, the establishment and improvement of relevant laws and regulations audit system is the key link. Audit teams at all levels should emphasize and pay attention to the supervision and implementation of the "leadership natural resources assets supervision and audit". The purpose of this study is to assess the effectiveness and scientificity of the operation of the natural resources assets supervision and management system during the tenure of the leaders, and to promote the improvement of the natural resources assets management system through detailed evaluation.

4.6. Establishing A Public Mechanism for The Results of Natural Resource Asset Separation Audits

To ensure a higher level of transparency in the audit oversight process, it is necessary to publicize the audit results of the relevant departments. Develop a comprehensive system of publicity checks and consider the public and relevant media as necessary watchdogs, and clarify the primary oversight responsibilities held by both. Social media, as an important member of the NGO community, is also an important target in the audit monitoring system that cannot be ignored.

Under this premise, the data exchange audit management responsibilities to ensure the effectiveness of audit supervision and learning can ultimately lead to comprehensive and effective audit supervision. At the same time, the media should also effectively challenge each process of audit operations and post the results of audit supervision on specific websites to enable users of financial statement information to make correct and appropriate judgments and decisions, which, at the same time, helps to improve the efficiency and reasonableness of audit data.

5. Conclusion

"Not only the silver mountain of gold, but also green water and green mountains" is the key to the natural resources assets exit audit system. However, from the current development of China, it is still stuck in the audit work after the fact. In many cases, even if problems are found in the audit, it is impossible to find the specific person responsible. Moreover, even if the responsible person is seriously dealt with, irreparable losses are caused to natural resource assets. Thus, it is clear that it is not enough to conduct outgoing audits of natural resource assets of leading cadres, but also to continue to study the effectiveness of whole process audits before, during and after the tenure of leading cadres.

In conclusion, as far as the current situation is concerned, the ex-officio audit of natural resources assets of leading cadres is still in the stage of continuous exploration and development, and the warning and restraining effect on leaders should be further increased and effective audit measures should be taken to make necessary measures to further realize the goal of ex-officio audit of natural resources assets, which is also a gradual development process.

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