

# Research on Environmental Audit Problems and Countermeasures in Ethnic Areas from the Perspective of Ecological Civilization Construction Taking Ganzi Prefecture as an Example

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## ABSTRACT

The national and local governments have paid more attention to the construction of ecological civilization, and ethnic regions have responded positively and vigorously implemented the strategy of "ecological civilization construction". Taking Ganzi Prefecture in ethnic regions as an example, this paper analyzes and explains that the construction and development of ecological civilization needs the escort of environmental audit, points out the shortcomings and problems of environmental audit in ethnic regions, and discusses how to better help the construction of ecological civilization in ethnic areas through environmental audit.

**Keywords:** *Ethnic areas, Ecological civilization construction, Environmental audit.*

## 1. INTRODUCTION

"The 17th CPC National Congress proposed the construction of ecological civilization, the 18th CPC National Congress proposed to incorporate the construction of ecological civilization into the overall layout of the country's 'Five in One', and the 19th CPC National Congress proposed to implement the strictest ecological environmental protection system to better promote the construction of ecological civilization" [1]. In this context, all localities have responded positively and formulated local ecological civilization construction policies to vigorously promote the construction of ecological civilization. For example, Ganzi Tibetan Autonomous Prefecture (hereinafter referred to as Ganzi Prefecture) in Sichuan Province "takes the ecological civilization thought of General Secretary Xi Jinping as its guide, adheres to the positioning of ecological priority and green development, and effectively takes the construction of ecological civilization as one of the important contents of implementing the 'Six Strategies', so as to make a major decision to create a national ecological construction demonstration area, compile and introduce the "Ganzi State National Ecological Civilization Construction

Demonstration State Plan", and vigorously implement the ecological civilization construction strategy" [2].

"The construction of ecological civilization cannot be separated from the escort of environmental audit, which is an important part of the national governance system" [3], and it is necessary to promote the healthy development of the construction of ecological civilization through strong audit supervision and evaluation.

## 2. THE CONSTRUCTION OF ECOLOGICAL CIVILIZATION IN ETHNIC AREAS NEEDS THE ASSISTANCE OF ENVIRONMENTAL AUDIT

Located in the west of Sichuan Province, Ganzi Prefecture is located in the "source of three rivers" area and the southeast edge of the Qinghai-Tibet Plateau. It is the source area of the Yangtze River and the Yellow River and an important ecological functional area. "Since the 18th National Congress of the Communist Party of China, Ganzi Prefecture has adhered to the concept of 'green water and green mountains are golden mountains and silver

mountains', vigorously implemented the strategy of 'ecological civilization construction', actively promoted the construction of 'national ecological demonstration zone', constantly improved the system of ecological civilization construction, implemented and further promoted major ecological projects and ecological civilization construction projects, and vigorously developed the ecological economy" [2]. The construction of ecological civilization has continuously improved the efficiency of resource utilization, and resources have been saved, recycled and efficiently utilized, promoting the coordinated development of economic society and environment. Under the guidance of the target orientation of "National Ecological Demonstration Zone", Ganzi Prefecture has built 1 international important wetland and 2 provincial important wetlands. Daocheng County and Luding County have successfully established themselves as the national practice and innovation base of "green water and green mountains are golden mountains and silver mountains", and have successfully created 1 national scenic spot and 5 national forest parks. The construction of ecological civilization is an important measure of "beautiful ecology, innovation and openness, and prosperity of a well-off society" in ethnic areas. The construction of ecological civilization is an important measure of promoting the scientific development of social economy and environment in ethnic areas.

The construction and development of ecological civilization needs the escort of environmental audit. As a comprehensive means of economic supervision, environmental audit serves the construction of ecological civilization as its inevitable choice. In order to ensure the compliance and effective use of the special funds in the construction of ecological civilization, the ecological civilization construction project can play the expected benefits after the completion of the construction. Through the supervision and evaluation function of environmental audit, the ecological environment and the construction of ecological civilization in ethnic areas are evaluated, and the healthy development of the ecological civilization construction is urged, so as to play a positive role in promoting the construction of ecological civilization.

By actively carrying out environmental audit work, it is necessary to give full play to "the role of audit in monitoring, early warning and correction, and urge the government to effectively implement various policies and measures for the construction

of ecological civilization" [4], urge the construction of ecological civilization and the effective use of environmental protection funds, urge the reduction of waste of resources, urge the control of pollutant emissions, so as to protect the ecological environment in ethnic areas, help the construction of ecological civilization in ethnic areas and promote high-quality economic and social development in ethnic areas.

### **3. REALISTIC PROBLEMS IN THE DEVELOPMENT OF ENVIRONMENTAL AUDIT IN ETHNIC AREAS**

The environmental audit in ethnic areas started late. At present, the environmental audit work is still in the preliminary exploration stage. There are still some deficiencies and many practical problems in the implementation process.

#### ***3.1 Weak Awareness and Concept of Environmental Audit***

The theory and practice of environmental audit in China lags behind that in western countries, and the development of environmental audit is also relatively late. The environmental audit work in ethnic areas is currently in the preliminary exploration stage.

Ethnic areas in China are economically underdeveloped areas. It is the basic task of ethnic areas to continuously improve the people's material living standards. Therefore, for a long period of time, ethnic minority areas have taken economic development as their main task, and paid insufficient attention to environmental audit, resulting in the late start of the development and promotion of environmental audit in ethnic minority areas. Most of the public in ethnic areas have a weak awareness of environmental protection, lack of awareness of the importance of ecological protection, lack of substantive understanding of environmental audit, and lack of understanding of the importance of environmental audit to promote the construction of ecological civilization. Most units generally believe that "environmental audit is audit", and the awareness and concept of environmental audit are weak, and the importance of environmental audit is not high. The public awareness of environmental audit is not strong, and the environmental audit lacks a good public and public opinion foundation, which is not conducive to the in-depth development of environmental audit.

### ***3.2 The Level and Depth of Environmental Audit Are Not High Enough***

Due to the fact that environmental audit in ethnic minority areas is at the initial and exploratory stage, and affected by the low professional level of auditors and the backward technical methods of environmental audit, environmental audit generally has the problems of low level and insufficient audit depth. The environmental audit work carried out at this stage mainly focuses on environmental financial audit, environmental compliance audit and environmental protection fund audit. The audit contents are mainly to review the implementation of ecological civilization construction and environmental protection policies, the authenticity and compliance of ecological civilization construction funds and environmental protection funds, and the compliance and management effectiveness of ecological civilization construction and environmental projects.

In order to actively and effectively promote the construction of ecological civilization, ethnic areas can explore high-level audit projects such as environmental performance audit.

### ***3.3 Traditional Methods of Environmental Audit Are Backward***

At present, the construction of environmental audit informatization in ethnic minority areas is relatively backward, and the information technology methods and informatization methods are rarely used in the environmental audit work. They mainly follow the traditional ideas of financial audit, continue to use the traditional audit methods, and still mainly use the manual audit, simple information query, view the scene and other modes. Due to the wide coverage of environmental audit, in areas with good natural environment conditions, the traditional audit method can collect sufficient information and evidence. Because of the wide geographical area of ethnic minority areas, the numerous mountains, valleys, forests and grasslands, and the complex geographical environment, which seriously restricts the traditional audit methods such as on-site inspection, the audit process requires a lot of manpower and material resources. Even though the clues of some problems are still difficult to verify, the audit evidence is not sufficient, the scientific rationality of the audit conclusions is affected, and the quality and effect of the environmental audit are affected.

The traditional audit methods are difficult to meet the needs of ecological civilization construction in ethnic areas.

### ***3.4 Lack of Comprehensive Environmental Audit Professionals***

There is a general lack of comprehensive and compound auditing talents combining environmental and auditing specialties in ethnic minority areas. The implementation of environmental audit in ethnic minority areas has a short time. The traditional audit work that has been engaged in for a long time is mainly related to finance, finance and accounting. The knowledge structure of the existing auditors is mainly accounting, auditing, taxation and economics. They have strong theoretical and practical abilities in finance, auditing and economics, but generally lack professional knowledge and abilities in environmental management, environmental science and environmental engineering related to environmental auditing. The auditors are not familiar with the objectives, procedures, contents and methods of environmental audit, which will inevitably lead to unclear issues such as which links in the environmental management system should be focused on. It is unclear which data information should be obtained and properly used, and how to evaluate the environmental cost and environmental management performance of the audited items, which will affect the in-depth development of environmental audit.

Due to the lack of comprehensive environmental audit professionals, environmental audit is difficult to develop in depth, and the role of environmental audit in the construction of ecological civilization cannot be fully played.

Therefore, it is an urgent task for ethnic minority areas to vigorously cultivate or introduce comprehensive and comprehensive environmental audit professionals.

#### **4. COUNTERMEASURES TO STRENGTHEN ENVIRONMENTAL AUDIT FROM THE PERSPECTIVE OF ECOLOGICAL CIVILIZATION CONSTRUCTION**

##### ***4.1 Extensive and In-depth Publicity to Enhance the Social and Public Awareness of Environmental Audit***

The vital interests of every public are related to the ecological environment and the construction of ecological civilization. In recent years, issues such as the protection of ecological environment and the construction of ecological civilization have attracted increasing attention from the public. As a supervision method for the construction of ecological civilization, environmental audit has not attracted widespread attention of the whole society due to the short time it has been carried out in ethnic areas, and the limited understanding of enterprises, institutions and the public on environmental audit. Therefore, it is necessary to strengthen the publicity of ecological civilization construction and environmental audit, let the public understand the purpose and content of ecological civilization construction, let the public understand that the construction of ecological civilization is to better protect the environment, and let the public understand the role and importance of environmental audit in promoting the construction of ecological civilization. Only through extensive and in-depth publicity, continuously guiding and improving the public's awareness of environmental protection, and constantly guiding the public to understand the construction of ecological civilization, can the public's awareness of environmental audit be continuously enhanced.

During the implementation of environmental audit, for some projects with large investment in ecological civilization construction and environmental protection, it is necessary to explore the establishment of the environmental audit results announcement system, expand the scope of the audit results announcement, "make the environmental audit results public to the whole society, let the public understand the ecological civilization construction and environmental protection in a timely manner, and let the public actively care about the ecological civilization construction and environmental audit work" [5], to form a good public and public opinion foundation,

so that the environmental audit can be carried out smoothly and in depth.

##### ***4.2 Broadening Audit Content and Improving Audit Level***

From the perspective of promoting the construction of ecological civilization, ethnic areas should continue to expand the content and scope of environmental audit supervision, constantly innovate environmental audit methods, and make the construction of ecological civilization and the supervision and management of ecological environment more comprehensive.

On the basis of the environmental audit projects that have been carried out, it is necessary to actively create conditions to carry out audit projects such as environmental policy and regulation implementation audit, environmental management system audit, environmental responsibility performance audit and environmental performance audit.

##### ***4.2.1 Conducting Audit of Resource Development and Utilization***

During the audit, it is necessary to "review whether the comprehensive development and utilization of water, forests, grasslands, land, etc., comply with relevant policies and regulations, review the comprehensive treatment of forests, grasslands, land, soil erosion, etc., review whether there are illegal use of funds and idle waste, and review and evaluate the effectiveness of ecological civilization construction projects and the ecological benefits produced" [6]. Through audits, waste of resources and environmental pollution incidents are publicly disclosed and investigated. In this way, it can effectively save ecological resources, promote the transformation of economic development models in ethnic areas, promote the protection of natural environment and ecosystems in the primary position of ethnic areas, and promote the construction of ecological civilization.

##### ***4.2.2 Carrying out Audit of Environmental Management System and Ecological Civilization Construction System***

During the implementation of environmental audit, it is necessary to review the environmental protection system in the process of resource development and utilization in the construction of ecological civilization, review and supervise the

formulation and implementation of the system of ecological civilization construction, review and supervise the formulation and implementation of various systems, such as the environmental protection system, the paid use system of natural resources, the ecological compensation system, the management system for the use and protection of forest, grassland, land and water resources, and the management system for the use and protection of cultivated land. The audit pointed out the existing problems and put forward valuable suggestions to promote the construction of ecological civilization and the improvement of the environmental management system.

#### *4.2.3 Conducting Audit of Ecological Civilization Construction and Environmental Responsibility Performance*

During the audit of environmental responsibility performance, it is necessary to review whether the ecological civilization construction and environmental protection system are established and effectively implemented, the scientific rationality of environmental protection and ecological civilization construction decisions, and the effective implementation of environmental protection and ecological civilization construction management responsibilities, so as to evaluate the performance of environmental responsibility and ecological civilization construction responsibilities of leading cadres. It is necessary to enhance the enthusiasm of leading cadres to perform environmental protection, save resources and strengthen the construction of ecological civilization through auditing, and promote the construction of ecological civilization and the practical implementation of environmental protection responsibilities.

#### *4.2.4 Carrying out Audit of Environmental Performance*

During the implementation of environmental performance audit, it is necessary to review the effects and benefits of the environmental protection funds and ecological civilization construction funds invested, so as to evaluate the scientific, effective and efficient use of the invested funds, and urge to enhance the performance of the use of special funds. For ecological civilization construction and environmental protection projects, it is necessary to review whether the project investment, construction and operation comply with relevant regulations,

review and evaluate the effect of pollution control, energy conservation and emission reduction of the project, review and evaluate the cost-effectiveness of the project, urge and enhance the performance of the project investment, and urge the realization of the responsibility objectives of environmental protection and ecological civilization construction.

Through actively carrying out environmental audits of various projects, the scope and content of environmental audits are constantly expanded, the audit level is improved, the measures taken and the results achieved in the construction of ecological civilization in ethnic areas are comprehensively reviewed and evaluated, the existing problems and shortcomings in the construction of ecological civilization are pointed out, and targeted suggestions are put forward to effectively promote the implementation of policies and measures for the construction of ecological civilization.

#### **4.3 Integrating Environmental Audit into Professional Audit**

The construction of ecological civilization involves a wide range of subjects, and there are many sources of funds. Therefore, when carrying out the audit, the contents of environmental audit should be integrated into the professional audit, and the environmental audit should be combined with the professional audit of other categories such as financial audit, and the overall arrangement should be made.

In carrying out financial audit projects, it is necessary to review the implementation of financial policies related to ecological civilization construction and environmental protection, the management and use of ecological civilization construction funds and special funds for environmental protection, the management and use of ecological civilization construction projects and environmental protection projects invested by financial funds, and the performance of ecological civilization construction, environmental protection funds and projects invested by financial funds. It is also necessary to "pay attention to the role of financial expenditure in the construction of ecological civilization and environmental protection" [4].

In carrying out investment audit projects, it is a necessity to review whether the investment of environmental protection and ecological civilization construction projects conforms to relevant policies and regulations, and pay attention

to the operation of environmental protection and ecological civilization construction projects; There is also a necessity to pay attention to the investment benefits of environmental protection and ecological civilization construction projects.

In carrying out the economic responsibility audit project, the management and use of funds related to the performance of resource management and ecological civilization construction by leading cadres should be reviewed, and the performance of their duties in environmental protection and ecological civilization construction management should be reviewed. It is a must to scientifically define the responsibilities of leading cadres in the construction of ecological civilization and environmental protection by conducting environmental audit and economic responsibility audit of leading cadres as a whole.

#### ***4.4 Introducing the Concept of Big Data and Adopting Advanced Technical Means and Methods***

With the continuous development of information technology and big data, the development of environmental audit should introduce the concept of big data, adopt advanced technical means to actively innovate environmental audit models and methods, should not be limited to individual projects and individual problems in information collection, should be combined with the massive data disclosed by relevant departments for comprehensive analysis, to provide new ideas for environmental audit to understand and solve problems, and promote the improvement of the quality and efficiency of environmental audit.

People can leverage the audit trail gathered from big data analytics. In the current era of big data, big data technology can be fully used to collect and analyze all data within the scope of ecological civilization construction and environmental protection, so that full audit coverage that is difficult to achieve under manual conditions can be realized under big data conditions. In terms of the acquisition of audit data and audit evidence, there is a must to make full use of big data to obtain more quickly, comprehensively and intuitively. For example, through GIS map comparison, people can accurately and quickly lock the problem and timely go to the site to verify and collect evidence, achieve accurate and efficient audit evidence collection, improve the objectivity and scientificity of audit results, improve the efficiency and quality of environmental audit, and

give full play to the functional role of environmental audit in promoting the construction of ecological civilization and ecological environment governance.

#### ***4.5 Innovating Working Methods, Organizing and Coordinating the Forces of All Departments, and Carrying out Joint Audits***

It is not enough to rely solely on the strength of the audit department to carry out the environmental audit work. "The environmental audit project should better serve the construction of ecological civilization, and actively strive for the establishment of a communication and coordination mechanism, a mechanism for the development and utilization of achievements, and other relevant functional departments related to the construction of ecological civilization, such as the environmental protection department, the land department, the planning department, and the financial department" [4]. The environmental audit project needs the support and cooperation of relevant departments. It is necessary to jointly carry out the resource and environmental audit with the resource management and environmental protection departments, make full use of the audit results, jointly urge the effective implementation of the policies and measures for the construction of ecological civilization and environmental protection, and work together with all departments to escort the construction of ecological civilization.

The construction of ecological civilization needs the joint participation and efforts of the whole society. In the implementation of the strategic task of ecological civilization construction, the environmental audit work, through innovative work methods, organizes and coordinates the forces of various departments, carries out joint audits, and gives full play to the positive role of environmental audit in the construction of ecological civilization.

#### ***4.6 Improving the Professional Knowledge and Ability of Auditors in Environmental Audit***

At present, the knowledge structure of environmental auditors in ethnic minority areas is basically based on the professional knowledge of financial auditing, and they should actively improve their professional knowledge and ability of environmental auditing through business training and other means.

The first measure is to strengthen the training of existing auditors. It is necessary to conduct business training on a regular and irregular basis, which can be combined with various learning methods such as on-site teaching, video teaching, business experience exchange seminars, remote exchanges, and self-study of auditors. Through the above various ways and channels, people can improve and make up for the lack of knowledge and practical experience of auditors in environmental audit work, so that the overall audit quality, professional level and professional performance ability of auditors can be improved to meet the development requirements of promoting the construction of ecological civilization.

The second measure is to increase the recruitment of professionals with degrees in resource management, environmental science, environmental protection, environmental monitoring, etc. when recruiting new auditors, and continuously enrich the environmental audit team.

The third measure is to temporarily hire environmental experts as environmental audit consultants when carrying out specific environmental audit projects, directly participate in environmental audit projects, and invite environmental experts to conduct professional analysis of environmental professional problems arising in the development of environmental audit work, and put forward suggestions and opinions to solve problems from a professional perspective.

## 5. CONCLUSION

With the increasing attention paid by the state and local governments to the construction of ecological civilization, "the construction of ecological civilization in ethnic areas has been placed in a more prominent position, and the construction of ecological civilization has been continuously deepened and developed" [7]. Environmental audit should give full play to the unique function and role of audit, fully promote the construction of ecological civilization, and better help the realization of the strategic goal of ecological civilization construction in ethnic areas, better promote the harmonious and coordinated development of social economy and environment in ethnic areas, and better promote the high-quality development of economy and society in ethnic areas.

## AUTHORS' CONTRIBUTIONS

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