

Our Country Environment Audit Risk Research

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Keywords: Environmental Audit, Audit Risk, Solutions.

Abstract: With environment problem increasingly prominent, the environmental audit work to control and prevent environmental pollution, restore and improve the ecological environment has played a more and more important role. As long as is the audit risk, and environment audit is no exception. This article through to our country environment audit the analysis of the existing problems and the cause of the problem, give reasonable Suggestions.

1 INTRODUCTION

Environment and resources furnish the material basis and guarantee for the survival and development of human beings. Human resources development in the economy, but also causing pollution and ecological damage to the environment, to the survival and development of human beings set a great threat. With the acceleration of the development of the concept of a harmonious society, environmental protection and ecological balance began to recognize attention, which for the emergence and development of environmental auditing provide the foundation. Carrying out environmental audits is one of the important means to promote environmental protection and sustainable maturation of them. However, Environmental Audit is also affected by various factors and the risk is one of the aspects of the problem.

2 RISK STATUS OF ENVIRONMENTAL AUDIT

Risk Status of Environmental Audit At present, the theory and practice of audit risk work environment

have just set off, is still in the exploratory stage, there is a wide gap between the developed countries and the West. The main performance in the following areas:

2.1 Lack of Theoretical Guidance System

China's environmental protection work is relatively late start, although recent years, China has vigorously preached voluntary disclosure of environmental information of listed companies, because of people's weak awareness of environmental protection, and regulating the relative lack of disclosure of environmental information, public participation led to efforts will not be enough. Not only the lack of people's awareness of environmental protection, there is no risk of an environmental audit of the importance and urgency of understanding, and our audit researchers environmental auditing oversight role for yet more profound understanding of the environmental audit risk theory nor be more fully explore the research system, resulting in our country there is no specific theoretical framework and

guidelines provide a scientific basis for assessing the environmental audit risk. This situation restricts the work environment of audit risk which is increased to the height of building a harmonious lodge, and also restricting the deepening of environmental audit work.

2.2 Performance Evaluation Mechanism Is Not Perfect

In the absence of profound understanding of the essence of the context of "building environment-friendly lodge" concept, some policymakers feel "develop first, clean up later" or "just development, not governance" of luck. More seriously, the risk of these decision-makers indifferent to face environmental audits, but only one-sided pursuits of short-term economic benefits, leading to normal environmental audits. Due to environmental audit risk and potential complexity of features, auditors manage hazards generally focus on there is a pattern of risk, but not particularly concerned about the potential risks, which would lead to deviation management will eventually affect the quality of environmental auditing. In addition, since under the framework of the voluntary disclosure of environmental accounting information, some agencies will be completely in accordance with their own needs and habits of different forms of disclosure, resulting in environmental protection information presented not only in the face of external users on the comparability relatively scarce, and in also not very good on the guarantee usefulness. This phenomenon leads to a great relationship with the assessment mechanism leading sector, environmental protection and environmental audit risk lack of attention in the work of the existing performance appraisal system, resulting in the severe environmental situation and economic sustainable development of contradictions.

2.3 Inadequate Auditing Methods and Techniques

Due to the time of proposing environmental audits is not long, used in practice more financial audits, audits necessary knowledge engineering, and environmental auditing relative lack of expertise and tools, resulting in some of the distance still to achieve fully operational environment audit requirements. China's current environmental audit work is the main line of special funds for environmental protection, based on the financial audit report of the audit, the audit basic ideas and audit methods used or the auditing. Environmental benefits combined audit qualitative and quantitative analysis, problem-oriented analysis, and other aspects of a variety of methods to track extends not fully covered, resulting in actual audit cannot guarantee the quality of the audit report, to eventual risks. Lack of technical resources and complex environmental auditing personnel, information technology and analytical tools needed for the actual audit work is also lacking, thereby blocking the normal conduct environmental audits, increasing the risk of environmental auditing. In addition, because, after all, is the emerging field of environmental auditing audit, financial, environmental, engineering and other related content is covered, auditing also takes a certain complexity, which requires professional competence environmental auditor must have. But in the current environment and conditions of audit experience, audit staff to enforce the practice on accurate judgment and strong analytical skills, there are still some distances to go.

2.4 Lack of System and Authority

The regime under environmental law due to the intangible nature of the ecological environment and non-quantifiable benefits and are not properly

implemented and executed in the evaluation system of green national economic accounting and environmental laws and regulations are relatively empty, how uniform standards in practice, scientific and accurate measurement and a comprehensive assessment are a relatively difficult problem [3]. Although China has proclaimed use laws, regulations and environmental standards, environmental protection, environmental audit oversight system to furnish a basic reference, it is not complete nor perfect, there are still some legal gaps not covered. In the course of our audit, the current does not have a more standardized audit approach to the audit staff to allow a relatively uniform audit trail and evaluation criteria for them to implement risk-based audit and auditors result in the specific operation, still feel the pressure of objective difficulties associated with the implementation of the actual work, increases the difficulty of making a reasonable assessment of the appropriate environmental audit risk, greatly weakened the effect of the implementation of environmental auditing risk-based audit.

3 RISK REASONS OF ENVIRONMENTAL AUDIT IN CHINA

3.1 Derived from the Audited Program Itself

Compared with traditional audit methods, environmental auditing has its certain particularity. Tracking audit or post audit generally utilize the traditional way, with a focus on post-supervision. However, environmental audits and other major construction projects, especially those with long-term effects characteristic of environmental projects, environmental impact may take several years to be revealed, but the original track with the end of the audit will audit the project ended. Thus, to make a closer follow-up audit will be difficult to

appraise the real environmental impact of its follow-up. And more obvious shortcomings of post audits that for fixed asset investment projects such as environmental audits, found a problem even in the post-audits, in many cases the actual work is very difficult to correct [4]. Thus environmental audit using the original audit the way there are some difficulties, the conclusions are the limitations of relatively large, the ultimate risk of material misstatement environmental audit will be improved, while the environmental audit should be immune function in environmental protection also difficult to play.

3.2 Derived from the Audited Entity

Throughout the course of development of environmental auditing, environmental auditing overseas is a bottom-up process, originally from industrial enterprises in the beginning, then gradually develop into the government agencies. And audit of our country road, by contrast, is dominated by the government and promotes, this will cause the enterprise short-term plans with the government's long-term plan of contradiction. Enterprise itself will often take a negative and passive attitude towards the environmental audit very conducive to raising the environmental audit work.

Although China has developed a series of environmental laws and regulations, many institutions and public awareness of environmental protection are still relatively weak, the audited entity may even deliberately accommodate part of the audit of audit information or provide false information in order to achieve corporate profits maximization purposes. This makes the work more difficult audit to verify, enhance the environmental audit risk of material misstatement.

3.3 From the Audited Entity

At present, more and more units engaged in audit work, causing the post. In addition, due to environmental audit findings take characteristic not quantifiable characteristics, on this basis, to sustain the independence of the audit work becomes more difficult. The key to tighten the audit risk is to sustain the independence of audit work.

3.4 From External Factors

Environmental audit work is tried the merits of the non-audit-related matters which are an important basis for environmental audit basis. However, China has not yet issued an environmental audit can be directly based on the specific rules and regulations set forth. Although environmental auditing "Audit" laws and regulations "Audit applying ordinances" have some involved, in reality, due to environmental information is provided in the audited entity is insufficient, the legal system of environmental indicators is still not clearly defined criteria, etc. The reason, according to the relevant audit so that audit work is relatively lacking, but also increased the environmental audit jeopardy of material misstatement in.

4 CHINA'S ENVIRONMENTAL AUDIT RISK RESPONSE MEASURES

4.1 Better the Audit System and Related Laws and Regulations

Environmental auditing standards are an important basis for the work of environmental auditing judge the merits of the non-audit-related matters, absorbing a very important position in the environmental audit work. Through continuous improvement of environmental auditing standards, the provisions in dispute and contradictions modify, integrate, for omissions, weak provisions were

filled, it can effectively tighten the risk of environmental auditing. To better the auditing standards specifically in the following ways: First, to better the environmental audit evaluation standards. To both micro and macro levels to reach sustainable economic and social development, we must construct a complete environmental audit evaluation standards. This can be from the cost-efficiency index, internal environment, external environmental indicators and long-term environmental indicators, etc. to build environmental audit evaluation index. The second is to influence a sound environmental audit arrangement. In the form of laws and regulations on environmental accounting system to determine the status and role in the accounting system on the basis of the traditional factors of environmental protection was added, and in the context of accounting rules relating to environmental principles redesign the relevant provisions. Establishment of an independent accounting of environment-related economic and business accounting practice, and the contents of the environment-related agencies as accounting information that must be disclosed, and the short-term behavior of enterprises plays an effective role in prevention. Environmental accounting can do so according to the law, so practice is strengthened operability and unity, avoid their own directions, to tighten risks of material misstatement environmental audit work. The third is to gradually improve the system of environmental information disclosure, development of standards and routines for environmental information disclosure. And abiding environmental auditing laws and regulations including environmental laws and regulations, financial regulations, accounting standards, accounting system, auditing standards, etc, by strengthening the construction of accounting and auditing rules and regulations, and to develop

practical measures for implementation of environmental audits, in order to ensure environmental audit quality of work, to achieve effective control environment audit risk of material misstatement.

4.2 Enhance Risk Awareness of Environmental Auditors

Enhance risk awareness of environmental auditors: To strengthen the risk awareness of environmental designers, and you can achieve by the following ways: first, we should strengthen the awareness of environmental audit risk. Environmental audit risk environment at each stage of the audit process is all possible, and throughout the entire environmental audit, directly affects the effects of the environmental audit, the audit staff should fully understand the risks of environmental auditing and before starting work on strengthening audit to establish risk awareness [6]. The second is to improve the audit module of environmental audit risk identification and assessment capabilities. Due to environmental audit risk taking a strong complex, the ability of auditor's risks identification and assessment of the impact to the quality of the audit work are very direct, very significant. The third is to improve the prevention of environmental auditing risk consciousness. Because there is the possibility of environmental auditing risk auditing Omni bearing, which no moment test the endurance and perseverance of audit staff, audit staff improve the preventive consciousness of environmental audit risk is particularly important and need to constantly in the audit process against the occurrence of the environmental auditing risk. In addition, audit evidence obtained in the traditional audit approach is often limited to accounting data, and hear the characteristics of environmental auditing auditors must break through the traditional audit approach. Environmental impact report, pictures feasibility

studies, related contracts, agreements, pollution index valuing events and the environmental pollution situation of other non-finance related accounting information as audit evidence should be collected to obtain an environmental audit.

4.3 Better the Professional Quality of Environmental Auditors

During the audit in order to offer environmental audits in order to check the effectiveness of the audit system implementation, so that effectively circumvent the audit risk, the premise is the overall quality of the audit staff needs to be improved. Professional and operational characteristics of environmental audit are the largest, and only excellent professional quality to protect the environment for the smooth conduct of audit work, and tighten audit risk and improve audit quality play a substantial help. Currently, one of the important ways to improve the professionalism in our audit staff is on the auditors of effective follow-up education. The effect of improving the level of professional knowledge and the ability of the business are improved by the training of the professional knowledge and business ability of the auditor. In addition, accepts the precondition to implement regular rotation organization, the audit staff in different positions in the rich commercial knowledge, exercises the ability to work, accumulate work experience can also be to improve the professional quality of environmental audit staff. If necessary, you can also invite experts involved in the project together, after taking on specific outputs encountered in the project to discuss the resolution appropriate audit methods to guarantee the credibility of the audit findings, in order to reduce the risk of environmental audit inspection.

4.4 Strengthen Collaboration Auditing Accounting and Environmental Sectors

Auditing, accounting and environmental sector as actors in environmental management is closely linked to their duties. At present, China's environmental audit started late, still in its infancy, the environmental protection department is responsible for the development of specific environmental planning and policy, the latest information on environmental protection, trends and trends with the most comprehensive understanding and grasp. In order to tighten the actual environmental audit process audit risk, departments should beef up cooperation. Accounting departments should actively carry out environmental accounting knowledge popularization and organize training, auditing departments should actively play a good job in the review and supervision of the environmental accounting information of the rationality, legality, comprehensive and authenticity, and urge and supervise the enterprise green accounting correctly, the festival about resources, rational development and protection of the environment to be conscious of. Strengthen collaboration with the accounting and auditing department of environmental protection, both to better accomplish its mandate to mobilize the enthusiasm, but also in order to constantly update and improve their capacity and serve to reduce environmental auditing checks risks.

5 CONCLUSION

In short, today's rapid economic development, environmental audit risk, is a comprehensive problem. China's current situation is still very grim environmental audit, and environmental audit work is to be done.

ACKNOWLEDGEMENTS

This research was financially supported by the Jiangsu Province University Natural Science Research Projects (number: 14KJD120002); and "The project blue with the outstanding young and promising teachers in 2014."

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