

# Research on the Audit of the Departure of Natural Resources Assets of Local Leading Cadres

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**Abstract:** The audit of the departure of natural resource assets of local leading cadres is a frontier topic of current research. This paper constructs the audit framework for the departure of natural resource assets of local leading cadres from the perspective of China's basic national conditions and China's auditing characteristics, and puts forward the audit mechanism for the departure of natural resources assets of local leading cadres, and designs the evaluation of the departure audit of natural resources assets of local leading cadres. The system framework explores the main audit methods for the departure audit of natural resource assets of local leading cadres.

## 1. Introduction

The auditing system for the departure of natural resources assets of leading cadres is an important institutional innovation in the construction of ecological civilization in China. The departure audit of natural resources assets of leading cadres is conducive to leading cadres to fulfill their duties in environmental protection and contribute to the local leading cadres in natural resources. Development and utilization pay more attention to the coordination of economic, social and ecological benefits. However, the departure audit of leading cadres' natural resource assets is a multidisciplinary and highly applicable emerging marginal social discipline. At present, the academic community's auditing content, audit focus, auditing methods, and auditing of leading cadres' natural resource assets are left. The understanding of the evaluation system and the auditing mechanism has not yet reached a consensus. At present, pilot audits of the natural resources assets leaving the leading cadres in some places in China have not formed a mature auditing model. On the basis of combing domestic and foreign research results, this paper studies the framework, audit mechanism, audit evaluation system framework and main audit methods of local leading cadres from the perspective of China's national conditions and Chinese characteristics, with a view to perfecting the local leading cadres. Practical exploration and theoretical research on the departure audit of resource assets.

## 2. Literature Review

The departure audit of leading cadres' natural resource assets is a hot topic in current academic research. Jim identified the key points, objectives and methods for land and water auditing [1]. Nonna focused on the analysis of natural resource audit rules, standards and basis [2]. Barton et al. considered that government environmental auditing has become one of the priority conditions for local governments to formulate policies, and is tied to the entire management system and is considered to be a key means to achieve sustainable development [3]. Chen Bo defines the audit object of the departure audit of natural resource assets [4]. Peng Jushui believes that the proper use of the audit results will help to make up for the lack of accountability system[5]. Lin Zhonghua believes that auditing strengthens the responsibility of leading cadres for the construction of ecological civilization and the lifelong accountability system for damages to achieve audit

objectives[6]. Zhu Suyue et al. analyzed the difficulties of leading cadre natural resource assets leaving the audit[7]. Cai Chun and Bi Mingyue proposed to promote the departure of natural resources assets by formulating red lines for ecological protection, improving the accountability system for ecological environmental protection, improving the natural resource property rights system, establishing a natural resource use management system, and establishing a system for the use of natural resources. The audit was successfully implemented[8]. Zhang Hongliang and Liu Changcui defined the departure audit of natural resource assets, and proposed the calculation formula and performance evaluation method for leading cadre scores [9]. Li Xianqiu believes that the audit objectives of natural resource assets include clear responsibility awareness, environmental protection, and ecological development [10]. Qian Shuixiang proposed the preparation of natural resources balance sheet, the exploitation and protection of natural resource assets, and the property rights system of natural resources assets, etc., which should be the focus of the county-level party and government major leadership economic responsibility audit, and clarify the natural resources of leading cadres. The auditing objectives of the resource assets leaving the audit, the basic connotation of the leaving audit, and the audit object[11]. Liu Minghui and Sun Yuping established a three-level indicator of the natural resource asset departure audit evaluation system and gave weights[12]. Liu Rusun and Wang Haibin leading cadres' natural resource assets leaving the audit will make more local governments evolve into risk averse[13]. Yang Qiulin, Zhang Yu and Tang Yang discussed the auditing mode and method of the departure of natural resource assets of leading cadres, and proposed the risk-oriented audit mode of natural resource assets leaving the leading cadres[14]. Zhong Wensheng and Zhang Yan proposed the basic ideas including "institutional coordination", "target compatibility", "relative evaluation" and "integration of audit procedures"[15].

In summary, although the research on the theory and method of the departure audit of leading cadres' natural resource assets has started earlier, it has laid a certain theoretical foundation for practical work. The research on the departure audit of natural resource assets is still at a preliminary stage of development. The theoretical framework of natural resource asset auditing has not been fully established. The research on auditing evaluation index system still needs to be improved. In the process of concrete practice, there are many problems that need to be studied and solved in depth. Theoretical and practical research needs to be further studied. In view of the problems existing in the audit of the natural resource assets of leading cadres in China, the auditing framework for the departure of natural resource assets of leading cadres, the auditing mechanism for the departure of natural resource assets of leading cadres, the auditing evaluation system for leading cadres' natural resource assets, and leading cadres Systematic thinking on the demarcation of natural resource assets and the definition of the audit responsibility of natural resources assets of leading cadres.

### **3. The Natural Resources Asset Audit Framework**

The natural resource asset departure audit is a comprehensive audit of regional natural resource assets, natural resource liabilities, and natural resource rights and interests in order to define the responsibility of local leading cadres for ecological civilization construction.

The audit of natural resource assets of local leading cadres needs to clearly answer who will audit, audit who, what audit, what audit, what method audit, how to determine the audit evaluation system, how to control the audit risk, how to define the natural resource asset liability, these issues The answer is to construct a natural resource asset audit framework for local leading cadres. Based on the existing research results, this paper constructs the audit framework of natural resource assets of local leading cadres as shown in Figure 1.

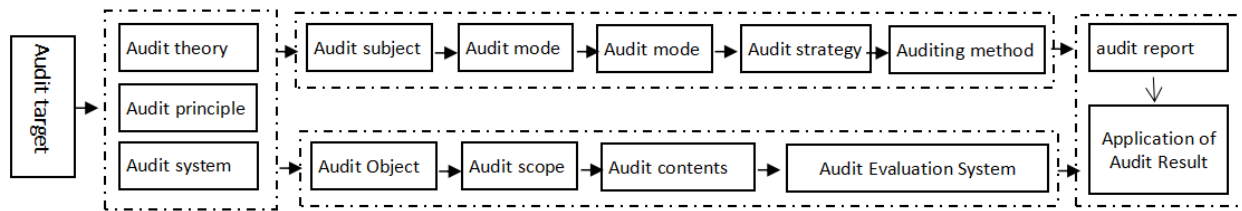


Figure 1 Local Leading Cadre Natural Resources Balance Sheet Departure Audit Framework.

The audit objectives of the leading cadres' natural resource assets include verifying the status of natural resources, supervising the natural resource asset management, utilization and development of the audit area, clarifying the responsibility related to natural resource asset management, and establishing a sound natural resource management system. Considering the particularity and complexity of the departure audit of natural resource assets, the auditing body should preferably adopt the main mode of the state auditing agency, supplemented by internal auditing and assisted by social auditing organizations. The auditing object is the main leading cadre of the party and government, including the local party committees, governments, judicial organs, inspection organs, institutions and people's organizations and other leading cadres and administrative leaders. Leading cadres' natural resource asset departure auditing theories include sustainable development theory, green economics theory, resource and environmental economics theory, environmental economic external theory, resource and environmental value measurement theory, large cycle cost theory, public fiduciary responsibility theory, accounting Theory, auditing theory, power supervision theory, etc. Auditing principles range from easy to difficult, from simple to complex, from explicit to implicit, from context to context, relevance, maneuverability, low to high, cost effectiveness, comparability, and flexibility. The audit system of natural resource assets includes the property rights system and use control system of natural resources assets, the system of paid use of natural resources, the natural ecological compensation system, the legal system of natural resources property rights, the legal system for the investigation of natural environmental protection responsibility, the legal system for the use of natural resources, and the leading cadres. Natural resources assets leave the audit system and so on. The natural resource asset audit strategy includes the combination of annual audit and departure audit, audit joint conference system, combination of party and government leading cadres synchronous audit and non-synchronous audit, independent audit and combined audit, combined with key audit and comprehensive audit. The supervision and examination of the implementation of natural resource asset management and ecological environmental protection target responsibility, the physical quantity and quality of the supervision and examination of natural resources assets, the actual implementation of the supervision and inspection red line indicators, the construction of major projects for supervision and examination of ecological environmental protection, and the supervision and supervision of superior supervision cases and The investigation and rectification of the number of cases reported by the masses and so on. The natural resource asset audit model includes the economic responsibility audit development model, the natural resource balance sheet model, the "first leave, post audit" model, and the audit organization management model. The scope of natural resource assets audit includes water resources, marine resources, mineral resources, land resources, forest resources, energy resources, biological resources, and air pollution prevention and control. The audit of natural resource assets includes the implementation of relevant policies and laws and regulations on natural resources and environmental protection, the development and utilization of natural resources, the management of natural resources, the use of natural asset management funds, the environmental protection of ecosystems, the construction of ecological systems, and the control of property rights. , ecological red line guard, compensation for resources, etc. The natural resource asset audit evaluation system mainly focuses on the classification and design evaluation indicators of natural resource asset regulations and policies, major decision-making matters of natural resource assets, and natural resource asset management, and assigns corresponding weights. Natural resource asset auditing methods include auditing methods for implementing environmental regulations and policies,

auditing methods for natural resource balance sheets, auditing methods for environmental accounting theory, resource and environmental status comparison methods, survey statistics methods, inspection and measurement methods, fuzzy comprehensive evaluation methods, Analytical synthesis method, report analysis method, etc. The risk of natural resource asset audit includes the risk of the audit entity, the risk of the audit object, and the risk of the audit environment. Natural Resources Assets Audit Report The general situation of the natural resource assets leaving the audit work in the region, the specific situation of the audit object, the problems discovered by the audit, the handling of the problems in the audit, and the protection, management and development of the audited leading cadres. Problems and so on. The use of natural resource assets leaving audit results includes definition of natural resource asset liability, issuing accountability decisions, and making auditing accountability recommendations.

#### **4. Audit Mechanism of Natural Resources Assets**

The audit of the departure of natural resource assets of local leading cadres is a complex, interdisciplinary, multilevel and gradual comprehensive auditing behavior. The establishment of local leading cadres' natural resource assets leaving auditing mechanism is the departure audit of natural resources assets of local leading cadres. The guarantee of smooth implementation.

##### **4.1. Audit Mechanism of Natural Resources Assets**

The departure audit of natural resources assets of local leading cadres involves the departments of natural resources management and ecological environment, as well as the complex situation of water resources across regions and mountain forests across regions. Therefore, the establishment of a cross-regional coordination mechanism and institutions for the departure audit of natural resources assets of local leading cadres can provide support for the departure audit of natural resources assets of local leading cadres.

The departure audit of natural resources assets of local leading cadres is an innovative management audit. On the basis of defining audit objectives and innovating audit technology and methods, the departure audit of natural resources assets of local leading cadres needs to find out the key audit points, and focus on the implementation of relevant system and mechanism of responsibility for natural resources assets, completion of ecological civilization construction objectives and natural resources assets. Development and utilization of protection funds, human and natural factors lead to the consumption and damage of natural resources assets, and the responsibilities of leading cadres. The outgoing audit results of natural resources assets of local leading cadres can be applied to the process of accountability, inspection, social supervision, system improvement, Party committees and government decision-making, and play the audit supervision function of audit results.

Local leading cadres need to audit the natural resources assets, clear the main body of the results, standardize the way the results are used, strengthen the effectiveness of the results, establish the organizational body of auditing and accountability, and refine the audit and investigation of ecological responsibility. The implementation process and the improvement of the pertinence and authority of auditing and accountability require verification, process verification, and result verification. It is also necessary to establish an institutionalized supervision method, introduce a diversified supervision body, and use a diversified supervision method. A sound and comprehensive supervision and guarantee system.

The accountability function of local leading cadres' natural resource assets departure audit needs to pay attention to performance information feedback and collection, establish and improve performance measurement and evaluation system, performance improvement and improvement path, strengthen institutional guarantee for outgoing audit, continuous investment, and personnel training. Pay attention to responsibility identification, pay attention to responsibility appeal, pay attention to responsibility implementation, need to clarify current and former responsibilities, clarify direct and indirect responsibilities, clarify key leadership responsibilities and important leadership responsibilities, and also highlight the value orientation of ecological achievements and establish a

special ecology. Work leading the group, ensure the effective implementation of the main responsibility, improve the disciplinary constraints and responsibility management methods for the departure audit and accountability, and develop supervision and improvement measures for the departure audit and accountability.

The successful implementation of the audit of the natural resources assets of local leading cadres requires the establishment of an ecological performance evaluation system, an environmental impact assessment system, the use of public-driven advantages, the strengthening of role models, and the improvement of third-party participation in the audit mechanism.

#### **4.2. Path**

The regional natural resources balance sheet is the basis for conducting the audit of the departure of natural resources assets of local leading cadres. The regional natural resource management department is responsible for the preparation of the regional natural resources balance sheet, and the regional natural resource management department formulates the natural resource asset data integration and natural resource asset information analysis system based on the current national resource balance sheet preparation standards or guidelines. According to tangible natural resource assets, intangible natural resource assets, other natural resource assets, consumption and damage of tangible natural resource assets, consumption and damage of intangible natural resource assets, consumption and damage of other natural resource assets, net assets of tangible natural resources, intangible natural resources Prepare regional natural resource balance sheets for net assets and other net assets of natural resources.

The complexity of natural resources determines that natural resource asset auditing is impossible to achieve. The characteristics of natural resources determine that local leading cadres' natural resource asset auditing needs to adopt a balanced natural resource asset and comprehensive natural resource assets to develop an audit plan. On the basis of the overall situation of natural resource endowment characteristics, protection, development, and ecological environment management, the local leading cadres' natural resources asset departure audit should determine the audit focus and adhere to the problem orientation based on the development status and industrial structure of the region. Audit, key audits on problem areas and vital resources, especially the changes in the ecological environment quality status of local leading cadres during the term of office, the changes in the physical quantity of natural resource assets, the completion of binding indicators, and serious pollution Key audits were carried out on the implementation of major decisions on natural resource assets, natural resource asset management and ecological environmental protection, and the implementation of major environmental protection regulatory responsibilities. The audit of the departure of natural resource assets of local leading cadres is an innovative audit. The audit of the natural resource assets responsibility of local leading cadres needs to use the big data analysis technology and method innovation audit to make full use of the country's "one map", intelligent forestry, wisdom. Water, intelligent and environmental data system and open the digital audit mode, the audit objectives, audit ideas, audit focus into the analysis of the data system, focus on data analysis, lock major doubts in the data correlation analysis, and then group Check these priorities and major doubts. The departure audit of natural resource assets of local leading cadres needs to take into account the responsibility of natural resource assets and reveal the management of natural resources assets. According to the auditing objectives and auditing priorities of natural resource assets, combined with the responsibilities of leading cadres' natural resource asset management and the statutory responsibilities of ecological environmental protection, the audit results highlight the main problems existing in the management of natural resource assets during the term of local leading cadres and analyze the natural resource assets. The reasons for the management problems are based on the particularity and universality of natural resource asset management to define the responsibilities of local leading cadres. The departure audit of natural resource assets of local leading cadres needs to take into account the problem rectification and strengthen the accountability of natural resource asset management. After the audit of the natural resource assets of leading cadres reveals major natural resource management issues, the regulatory authorities need to further

promote the rectification of major natural resource management issues and strengthen accountability.

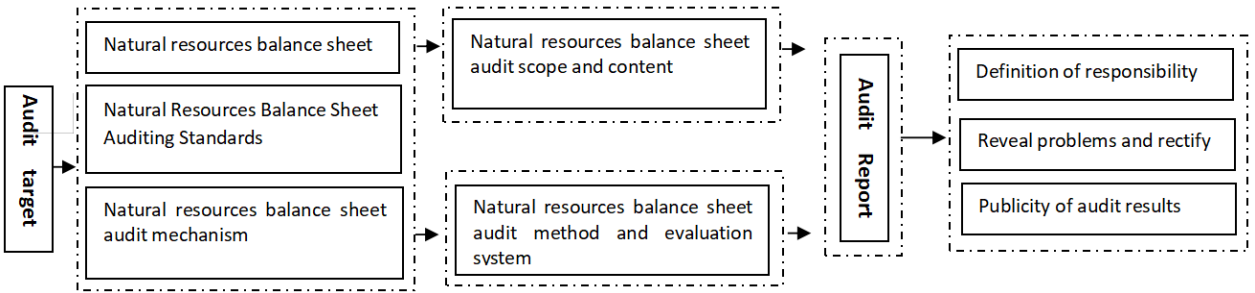


Figure 2 Local leader cadre natural resources balance sheet departure audit path.

## 5. The Framework of the Auditing Evaluation System for the Departure of Natural Resource Assets of Local Leading Cadres

### 5.1. Principles for the Establishment of the Framework of the Evaluation Index System for the Departure Audit of Natural Resources Balance Sheets

#### 5.1.1. The Principle of Combining Qualitative and Quantitative

The combination of diversity, multilevel, easy-to-measure and difficult-to-measure nature of natural resource assets determines the principle that the combination of quantitative indicators and qualitative indicators should be used in the audit of natural resource assets.

#### 5.1.2. The Principle of Importance

Natural resource assets include all natural resources in the three-dimensional space of space, space and land. As the auditing target of local leading cadres, it is impossible to audit all natural resources and resources, and the audit of natural resource assets is involved. A large amount of manpower investment, so the local leading cadres natural resource assets leaving the audit needs to seize the local key natural resource asset management issues, outstanding resource and environmental issues to conduct audits.

#### 5.1.3. The Principle of Maneuverability

The local leading cadres' natural resource assets have been audited and the audit mode has been innovated. Currently, it is still in the process of exploration. At present, there are still a large number of theoretical and methodological problems in the identification and measurement of natural resource assets, and ecological civilization construction needs Strengthen the audit of the departure of natural resources assets of local leading cadres. Therefore, the design of the evaluation index system for the departure audit of natural resource assets of local leading cadres needs to be scientific, and prevent the indicators from being theoreticalized and generalized. In the audit practice, we should make full use of the big data of the national "one map", smart forestry, smart water, smart environmental protection and other information platforms and relevant recognized industry indicators to establish an operational audit of the natural resources assets of local leading cadres. Operating rules and mechanisms.

### 5.2. Framework of the Evaluation Index System for the Departure Audit of Natural Resource Assets of Local Leading Cadres.

According to the above principles, combined with the characteristics of natural resource assets, the framework structure of the auditing evaluation index for natural resource assets is constructed. See Table 1 for details.

Table 1 Framework structure of the audit evaluation index system for natural resource assets.

Audit content	Audit evaluation index
Tangible natural resource assets	Forest resource assets
	Mineral resource assets
	Grassland resource assets
	Water resources
	Marine resource assets
	.....
Intangible natural resource assets	Other tangible natural resource assets
	Air quality
	Historical and cultural heritage
	.....
Tangible natural resource assets	Other intangible natural resource assets
	Tangible natural resource assets normal cost
	Tangible natural resource assets are abnormally consumed
	Other tangible natural resource assets are normally consumed
Intangible natural resource assets	Other tangible natural resource assets are not normal
	Intangible natural resource assets
	Intangible natural resource assets are abnormally consumed
	Other intangible natural resource assets are normally consumed
Tangible natural resource assets damage	Other intangible natural resource assets are abnormally consumed
	Natural damage to tangible natural resource assets
Intangible natural resource assets damage	Tangible natural resource assets are artificially damaged
	Natural damage to intangible natural resource assets
conservation of ecosystem	Intangible natural resource assets
Use of natural resource asset management funds	
Rectification of major natural resource asset management issues	
Implementation of natural resource asset management policies	

## 6. Natural Resource Asset Audit Method

### 6.1. Organizational Working Methods

Prepare an annual audit plan for the departure of natural resource assets of leading cadres and an annual audit plan for the departure of natural resource assets of leading cadres. For the same party, party committees and government leading cadres, leading cadres at the same level, party and government leaders and departments in the same administrative region The leading cadres of the unit and other departments shall conduct simultaneous audits to review the ecological civilization system, the ecological protection red line, and the natural resources balance sheet statement. The national auditing department shall uniformly organize the leadership, unify the work plan, unify the opinions, unify the results announcement, and uniformly implement the responsibilities. The higher authorities shall, in conjunction with the auditing authority and the natural resources authority, review, investigate, responsibilities, accountability, accountability, effectiveness, handling, governance, fairness, and openness of the audited local leading cadres, and promote the departure of natural resources assets. A new organizational model that combines economic responsibility audits, implements full coverage, big data, and long-track audit work methods, and makes full use of big data from data platforms such as smart land, smart forestry, smart water, smart environmental protection, and smart cities. Long-term follow-up audit The local leaders in the implementation of policies and regulations of natural resource assets, objectives and tasks, duties and other tenure full

coverage audit supervision[16].

## **6.2. Field Inspection and Division**

The local leading cadres' natural resource assets leaving the audit first check the records and documents, through the collection and use of natural resources funds, the implementation of policies related to natural resources and environment, the important original documents involved in natural resource assets, and the natural resources balance sheet. Review of written materials, review whether the materials related to natural resource assets in the region are legal and legal, review the relevant procedures of projects related to natural resource assets, whether there are violations of laws and regulations, and whether the funds in the process of natural resource asset management are illegal. For violations, the leading cadres for different positions can measure the most important one or several key indicators. The data obtained from the inspection and measurement of natural resource assets data can be used as evidence for the departure audit of natural resource assets of local leading cadres. Secondly, check the tangible natural resource assets and intangible natural resource assets, and use the data platform of smart land, smart water, smart forestry, smart environmental protection, smart city and other data platforms to verify the inventory of tangible natural resource assets and intangible natural resource assets of local leading cadres during their tenure. Variables can be used to review tangible natural resource assets and intangible natural resource assets in the region by means of unmanned aerial surveys, geostationary satellite remote sensing measurements, infrared measurements, etc., through statistical analysis of data to understand the distribution of quantity and find representative Sexual data forms audit evidence. Finally, the inquiry and observation methods can be used to understand the stocks, consumption and damage of the tangible natural resource assets and intangible natural resource assets in the area, and the leading cadres in the development, utilization and management of natural resources. Obtaining audit evidence for performance of duties, and making auditing priorities and formulating auditing plans through inquiry and observation during the audit planning stage. In the audit implementation stage, the cost and damage of natural resource assets in the region can be discovered in time through inquiry and observation. By inquiring, it can communicate with the audited object and its units, help to reach a consensus on the audit report content issued by the audit department, and make an objective evaluation of the performance of the leading cadres.

## **6.3. Natural Resources Balance Sheet Analysis Method**

The Natural Resources Balance Sheet is a set of reporting systems, including a summary table and various classification reports. Natural resource balance sheets include tangible natural resource asset stocks and variables, intangible natural resource asset stocks and variables, and other tangible natural resource asset stocks and variables. The consumption and damage of intangible natural resource assets, the consumption and damage of tangible natural resource assets, and the consumption and damage of other natural resource assets. Through the review, analysis, verification and comparison of the summary table of the natural resources balance sheet and the data reflected in the classification reports at all levels, the operation-related value measurement method measures different types of natural resources and checks with the relevant natural resources balance sheet. Comprehensive analysis of structural analysis and trend analysis will provide a more intuitive understanding of the changes in natural resource resources and ecological environment within the jurisdiction of local leading cadres, and changes in natural resource assets in the stock of natural resources and the scale of their changes. The situation is analysed to determine whether the reduction of natural resources by local leading cadres during their tenure is due to natural extinction or other human factors. In view of the particularity of natural resource assets and the prevention of audit risks, audit evidence collection shall be signed and approved by the audited entity and the competent department, the relevant energy department professionals and auditors involved in the audit. Taking audio recordings or taking pictures for the protection or destruction of the physical form of natural resource assets does not leave hidden dangers for auditing qualitative and responsibility. The complexity of natural resource asset audit determines the effectiveness and relevance of audit evidence when auditing forensics. It is necessary to adopt vertical comparison to



see changes, horizontal comparisons to see the advantages and disadvantages, and evidence of electronic data to supplement the use of audit evidence and adopt policy implementation. The policy implementation tracking audit method for the main line examines the situation in which local leading cadres implement major national policies during their term of office, whether major decisions have caused significant damage to the ecological environment, and whether they sacrifice the ecological environment in the process of economic development. Through the use of the recovery cost method, the opportunity cost method, the protection cost method, etc., the measurement of pollution prevention and resource development costs and the monetization of ecological environment pollution, etc., clarify the responsibility of local leading cadres in natural resources assets and liabilities. Through the audit of the natural resources balance sheet of local leading cadres, the audit conclusions are drawn, and whether the local leading cadres will be responsible for the implementation of more appropriate audit opinions, evaluate the performance of the leading cadres of the units under review, and affirm the achievements of local leading cadres or indicate the responsibilities it should assume. However, local leading cadres bear various responsibilities in natural resource assets. Due to various reasons, the responsibility for natural resource assets is difficult to land. This requires following the principle of seeking truth from facts and objectiveness when the local leading cadres' natural resources balance sheet is retired. On the basis of the principle of fairness, a comprehensive audit is conducted in a way that analyzes problems at a high point, finds problems at a low place, and handles problems in the middle.

#### **6.4. Fuzzy Comprehensive Evaluation Method**

The complexity, diversity and difficult measurement of natural resource assets determine that the departure audit of natural resources and balance sheets of local leading cadres is a difficult audit work. It is difficult to quantify the natural resource assets in audit practice and need to define the place. When leading cadres' natural resource liability, they need to adopt a comprehensive evaluation method of fuzzy mathematics. The comprehensive evaluation method of fuzzy mathematics transforms qualitative evaluation into quantitative evaluation according to the membership degree theory of fuzzy mathematics, and uses fuzzy mathematics to make an overall evaluation of things or objects subject to various factors[17], mainly to solve the quantitative problem of many fuzzy and difficult to quantify factors in the actual evaluation work. The key to the fuzzy comprehensive evaluation method of natural resource liability is to determine natural resource and liability evaluation factors, quantify natural resource and liability evaluation factors, and comprehensive natural resource and liability evaluation factors. The use of fuzzy comprehensive evaluation methods in the audit of local resources and liabilities of local leading cadres can effectively solve the difficulty of quantifying related natural resources and increase the difficulty of defining natural resource liabilities of local leading cadres.

### **7. Research Conclusions**

Leading cadres to implement natural resource asset departure audit is an inherent requirement for establishing and perfecting an ecological civilization system. The leading cadre party has not only the responsibility of developing the economy, but also the responsibility for the management and protection of the natural resource assets in the region. Through continuous auditing of natural resource assets during the term of the leading cadres and continuous improvement of the auditing system for leading cadres' natural resource assets, it is conducive to promoting the construction of ecological civilization. In view of this, on the basis of defining the concept of natural resources balance sheet, this paper firstly builds the natural resource assets of local leading cadres based on the audit objectives, auditing subjects, auditing objects, auditing principles, auditing methods, auditing evaluation system and auditing reports. As an auditing framework, the auditing framework for the departure of natural resources assets of local leading cadres provides ideas and guidance for the departure audit of natural resource assets of local leading cadres. Secondly, the local leading cadres naturally propose local leading cadres based on the audit framework of natural resource assets. The resource asset leaving audit mechanism explains the departure path of natural resource

assets of local leading cadres in the analysis of the mechanism of the departure audit of natural resource assets of local leading cadres; once again, according to the definition of the audit responsibility of the natural resources assets of local leading cadres, The framework structure of the natural resources asset audit evaluation index system of local leading cadres is constructed from the aspects of physical resources inventory, consumption, damage and intangible natural resource assets, and finally, from local leading cadres. The reality of natural resources asset audit starting, respectively, from the working methods of the organization of natural resource assets, spot checks points system, natural resources and balance sheet analysis, fuzzy comprehensive evaluation of leading cadres four local natural resource assets outgoing audit means.

This paper aims to further deepen the understanding of the departure audit of natural resource assets of local leading cadres through the research on the audit framework, audit mechanism, audit evaluation system framework and audit methods of local leading cadres, and help to guide local leaders. Practice of cadre natural resource assets leaving auditing activities.

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