

**Study on Full Coverage Audit Implementation Path of Government.
Environmental Accountability Audit in the Era of Big Data**

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What is the government environmental accountability audit? The object of government environmental accountability audit is government environmental governance system. At present, the main body of environmental governance in our country is gradually diversified, and the government, market and society play an irreplaceable role in environmental governance. Among them, the government holding the public power is an important force in China's environmental governance, plays a leading role. The government environmental governance system is the carrier of the government to fulfill the environmental accountability. Through the audit of the government environmental governance system, we can achieve the full coverage of the government environmental accountability audit. The environmental responsibility requires the government to take active and effective measures to protect the public interest. According to the government's environmental behavior, environmental responsibility can be divided into environmental decision-making responsibility, executive responsibility and regulatory responsibility. The full coverage of environmental accountability audit should cover all above three.

Big data technology brings opportunities for the development of government environmental accountability audit. First off, the big data provide technical support for environmental accountability audit, so that auditors have the ability to collect and deal with all the information related to environmental accountability audit. The auditors can use the data analysis module in the auditing information system to excavate and analyze the audit risk of the environmental decision-making, execution and supervision in a large amount of environmental information. Besides the first point, comes the second one. Under the background of big data, auditors need to convert thinking mode from local to overall, to figure out the overall situation of the audited units and follow the dynamic process of abnormal phenomenon, to achieve real-time attention, so as to effectively prevent risks. Finally, the application of big data promotes the overall audit model in the audit. The risk of audit sampling may be effectively avoided, through the macro analysis of the audit risk. At the same time, we are facing some unavoidable challenges. On the one hand, in order to fully grasp the opportunities for development in the era of big data, China has gradually established a national level audit data center. However, considering that the large data applications in government environmental accountability audit is still in the initial stage and a wide range of environmental governance in China, the current audit data storage, analysis function is not able to meet the needs. On the other hand, the current audit laws, regulations and audit standards have not yet reflected the contents of the big data, which hinder the promotion of large data technology in the full coverage of environmental accountability audit and application.

I will put forward my opinions about the implementation path of environmental accountability audit under the big data environment. With big data and information technology fully integrated, the establishment of environmental decision-making information system has the function of environmental information collection, processing, storage, processing, analysis, and provide effective information guaranteeing for environmental decision-making. At the same time, the environmental decision-making information system provides audit evidence, on the one hand, it offers a clear definition of responsibility environmental decision-making. On the other hand, we should make full use of the information of environmental decision-making to reveal the unscientific factors in the process of environmental decision-making and the construction of ecological civilization.

Whether the environmental protection funds play a role to a large extent affects the effectiveness of environmental governance. The implementation of environmental accountability audit should accelerate the construction of information platform, integrated environment for fund raising, distribution, use, management, environmental management, project construction, maintenance, and natural resources assets supervision.

The environmental supervision accountability audit should pay attention to the supervision responsibility of the leading cadres. One is to establish and perfect the supervision system of natural resources assets concerned; two is the status of the investigation on natural resources assets liability; three is the fulfillment of the environmental protection department concerned the main responsibility for environmental monitoring duties.

From the point of the improvement of big data technology innovation and audit staff learning, we should speed up technological innovation of large data, to provide hardware and software support for the promotion of information technology. In addition, in order to make full use of the big data in the field of auditing, it is necessary to establish a set of audit laws and regulations and auditing standards system which is suitable for China's national conditions. It should be combined with China's national conditions, together with learning the advanced experience of other countries to adapt to environmental accountability audit guidelines for the development of the times, both macro level and systematic guidance should also includes detailed operational standards and guidelines for implementation.

Background:

The Decision of the Central Committee of the Communist Party of China on Deepening the Reform of Several Major Issues in the Third Plenary Session of the 18th Central Committee of the Communist Party of China (CPC) pointed out that the independent cadres of the natural resources assets should be audited and established a life insurance system for ecological and environmental damage. July 1, 2015, the central comprehensive reform of the leading group considered and approved the "Environmental Protection supervision Program (Trial)" "ecological environment monitoring network construction program" and a series of provisions and proposed to strengthen the environmental protection "party and government responsibility" and "a double responsibility", which provides clear policy support for environmental responsibility audit..

As a new technological revolution, large data brings great amounts of information to mankind, causing great changes in all aspects of human production and life, and the application of large data technology can lead to big changes in the field of auditing