

A Research on Environmental Policy Audit based on Public Policy Process

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Environmental policy, which is directly related to social benefits and the sustainable development, is a set of laws and rules made and implemented by government, aimed to fulfill the environmental accountability and to solve the market failure. The whole process of policy formulation, implement and termination are required to be taken under the supervision of audit institutions. Environmental Policy Audit can play an active role in environmental governance by optimizing the policy design, promoting the policy implementation and evaluating the result.

How Does Environmental Policy Audit Function

Government intervention is needed, for environmental resources, which serve as public goods, have its externality. On the one hand, the agency of environment protection and management serves as the holders of public power to realize the will of the state as to further sustainable development. On the other hand, Environmental audit system is an important institution to exercise restriction and supervision to power, and to perfect the construction of ecological civilization.

According to the process of environmental policy, Environmental policy Audit is expected to participate throughout the three stages: formulation, implementation and termination.

In environmental policy formulation, auditors are expected to audit and evaluate the scientificity, fairness and feasibility of the policy. They also need to pay attention to the coordination situation between environmental policy and other related policies. Advices service for policy making will be offered out of information superiority and professional experience.

Real-time Audit in Environmental policy implementation is aimed to supervise the whole process of the implementation and exert intensive supervision over the quality, plan, implementation and fund-use of the projects.

As to termination, which takes the environmental policy performance evaluation as the core, the focus is to evaluate the effectiveness of environmental policy and to provide guidance for further application.

Difficulties of Environmental Policy Audit

As more and more importance is attached to environment, environmental policy audit was introduced to deal with the pollution as well as to protect the ecological environment. However, during the real operation and management, there are still a lot of difficulties. Two main reasons for that are presented here.

First is the limitation of resource. Since audit resource is limited, different audit projects needed to be coordinated and audit institutions are constrained. Currently, with budget implementation audit being the principle work of audit office, it's hard for the institutions to allocate more resources for upgrading Environmental policy Audit in China.

Second, the mutual game played by the local and central governments weakens the capacity of exposure of audit institutions. Moreover, the complicated interests between departments reduce the independence the audit supervision—serving as a supervision and execution department, the audit institution should not be involved in the decision-making or profit distribution, however, the auditor's salaries, year-end assessment, personnel adjustment are affected by other departments.

Strategies to perfect Environmental Policy Audit

1. Timely intervention

Environmental policy audit should figure out whether the policy-makers follow the principles of scientificity, impartiality and feasibility. For example, auditor should take it into consideration that whether policy makers have done sufficient Preliminary investigation and gather adequate information from experts and the public.

2. Determine the audit priorities

Serving as an important part of the courses of a project, the audit supervision includes program, approval, construction, inspection, operation and management, while the primary goal of tracking audit is to facilitate the implementation of policies.

Audit institutions must pay close attention to the situation of disobediences and countermeasures. Audit institutions shall also exercise supervision over the budget implementation, final accounts and management and use of extra-budgetary funds of environmental department.

Under the big data age, the audit agencies should make appropriate adjustment and vigorously push ahead the information construction of audit. Meanwhile, it is quit necessary to improve the auditor's quality and modernize the audit methods.

3. Perfect the evaluation system

When an environmental performance evaluation system was set up, the cost-benefit analysis of environmental activities is not the only thing to be considered. The political, economic, cultural, social and even ecological factors should also be taken into consideration. The index system can be set up from three dimensions: economy, society and ecology.

Environmental information disclosure is the basic qualification of government environmental management, as well as an important precondition for public participation in environmental protection. So, it's necessary to set up the mechanism to make environmental information known to the public.

Last but not the least, from the systematic level, perfecting laws and regulations, adhering to the accountability system are also the effective way to strengthen the implementation of environmental policy.