

# 建立环境审计制度，落实政府环境责任

## Strengthening Chinese Environmental Audit System to Ascertain Environmental Responsibility at the Local Level

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中国环境与发展国际合作委员会  
China Council for International Cooperation  
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# 第一部分 Part 1

环境危机呼唤政府环境审计

Serious Pollution Calls for EA





# 中国严峻的环境质量恶化问题

## Serious Deterioration of Environmental Quality in China

- **2013年，中国二氧化硫排放总量2044万吨，位居世界第一；**

China ranked first in terms of global emissions of SO<sub>2</sub> in 2013.

- **2013年，中国二氧化碳排放量约占世界1/3。**

One third of global CO<sub>2</sub> emissions came from China in 2013.

- **雾霾天气、地下水污染、饮用水源污染、土壤污染等环境问题频繁发生，群众反映强烈，社会极其关注。**

High levels of urban smog, contamination of surface and groundwater, soil contamination and other issues have aroused significant public concern and criticism.



# 造成中国环境形势严峻的原因

## Factors related to China's Serious Environment Problems

### ❑ 社会经济发展阶段决定论

China's rapid social and economic development

### ❑ 经济结构影响，能源结构

The structure of the economy and energy systems

### ❑ 党政领导考核和绩效评估制度

Weak system for assessing performance of government officials

### ❑ 政府决策机制

Inadequate government policy decision-making

环境保护面临“**责任制度**”困境：谁怕谁？

Environmental protection is hampered by weak accountability systems.

制约党政领导干部行为的决定性因素：**治污先治官**

Managing the environment requires managing the officials responsible for its protection.

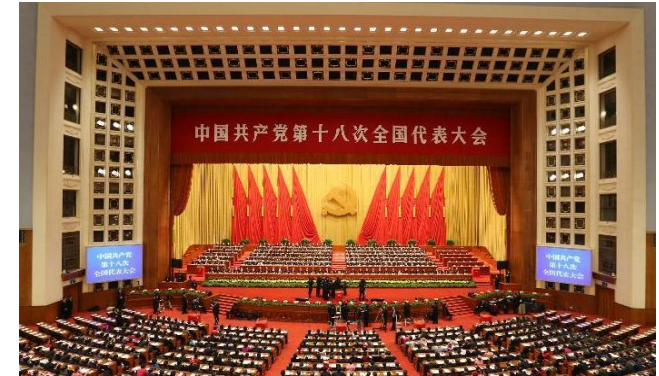


# 中国政府迫切希望促进生态文明建设和体制创新

## Promoting ecological civilization and institutional innovation

- 党的十八大报告指出，要加强生态文明制度建设，建立体现生态文明要求的目标体系、考核办法、奖惩机制。

The 18<sup>th</sup> CPC called for promotion of an ecological civilization and introduction of related targets, assessments and incentive mechanisms for government officials.



- 党的十八届三中全会提出，探索编制自然资源和环境资产负债表，对领导干部实行自然资源资产和环境离任审计。

The 3<sup>rd</sup> Plenary session the 18<sup>th</sup> CPC Central Committee called for formulation of natural resource and environmental balance sheets and post-term audits for senior officials.



- 新《环保法》第二十六条规定，国家实行环保目标责任制和考核评价制度。

The new *Environmental Protection Law* (Article 26) states that governments and their officials at all levels may be targets of environmental auditing.



## 第二部分 Part 2

# 环境审计的国内外经验借鉴

# Environmental Auditing in China and Other Countries



# 环境审计国外进展

## International Experience in Environmental Audit

### ❖ 加拿大、美国、印度、韩国、巴西、日本、荷兰等国很早就已开展环境审计

Underway for 20 years in many countries: Canada, the United States, India, Korea, Brazil, Japan, the Netherlands and many others

### ❖ 开展了2000多次对国家和地方环境措施绩效和成果的环境审计

Over 2,000 environmental audits examining performance and results of national and sub-national environmental measures have been done.

### ❖ 审计机关的共同特征

Common characteristics of audit institutes include

- 机构独立性 Institutional independence
- 向国家立法机关直接报告 Direct reporting to national legislatures
- 明确标准 Clear criteria against which to establish expected versus actual outcomes and value for money

### ❖ 开展合规、绩效和财务审计

Compliance, performance and financial audits are all conducted.





## 国外进展

## International Experience

1

### 巴西 Brazil

#### ❖ 审计机关隶属巴西国会

Audit institute is a body of the national congress.

#### ❖ 巴西法律保障健康环境

The Brazilian constitution guarantees a healthy environment.

- 巴西法律将亚马孙热带雨林和其它重要生态系统列为国家遗产。

The Amazon rainforest and other significant ecosystems are constitutionally recognized as part of the national heritage.

#### ❖ 审计机关开展内容：

The audit institute undertakes:

- 重点环境审计 Focused environmental audits
- 其他环境相关领域的审计 Audits in other domains that consider environment
- 环境立法和司法数据库 A database of environmental legislation and jurisprudence
- 国际合作 International cooperation







## 国外进展

## International Experience

### 2

### 韩国 South Korea

#### ❖ 审计机关是韩国总统设立的宪法机构

Audit institute is a constitutional agency established under the President of the republic.

#### ❖ 通过《审计监查院法》保证独立性

Independence is guaranteed by the *Board of Audit and Inspection Act*.

#### ❖ 韩国审计监查院聘有近1000名职员，年预算达1.06亿美元

The institute has approximately 1000 employees and an annual budget \$US106 million.

#### ❖ 普通市民可通过正式申请或电话热线要求进行审计（加拿大设有类似机制）

Ordinary citizens can request an audit *via* a formal petition or through a telephone hot line (Canada has a similar system).

#### ❖ 自2001年以来开展环境审计

Environmental auditing has been conducted at least since 2001.

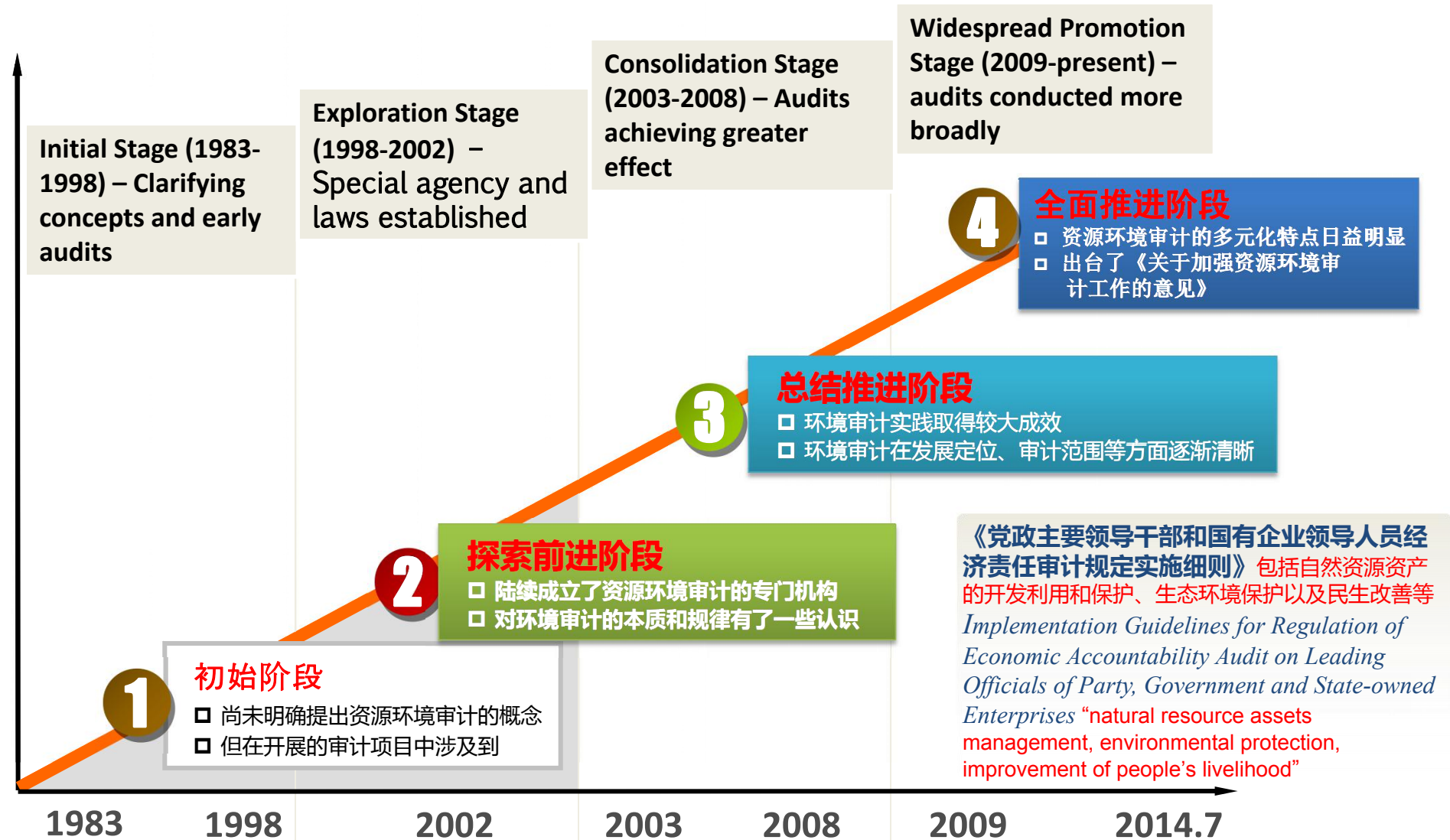
- 针对重点项目，包括颇受争议的“四大河流”项目

High profile projects are targeted, including controversial “Four major rivers” project.



# 国内环境审计实践和发展

## Environmental Auditing Practices and Development in China





# 中国环境审计的组织方式

## The Organization of Government Environmental Auditing

### – 资源环境审计的整体工作格局

Environmental audits are integrated into audits of other sectors/disciplines.

### – 2003年，审计署成立环境审计协调领导小组，开始构建环境审计整体工作格局；

The Environmental Audit Coordination Leading Group was established by the CNAO in 2003.

### – 在审计机关内部形成的、由各相关专业审计部门对其审计对象涉及到的资源环境事项进行审计的多元化资源环境审计局面。

The responsibility for environmental auditing has shifted from a single audit department within CNAO to all audit departments.



各专业审计部门均会关注资源环保的内容

All departments are expected to pay attention to natural resource management and environmental protection issues.

- 财政审计
- 金融审计
- 企业审计
- 投资审计
- 外资审计
- 经济责任审计



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# 中国政府环境审计面临的困难

## Environmental Audit Challenges in China

- ✦ 环境审计嵌套在经济责任审计中，责任亟待明确。

Environmental audit is subsidiary to economic responsibility audit.

- ✦ 环境审计研究和法规标准及技术支持有待深入。

Research, methods, standards and technical support for environmental audit require strengthening.

- ✦ 环境审计广度和深度都亟待提高。

Breadth and depth of environmental audit must be Increased.

- ✦ 环境审计队伍建设有待加强。

Further development of professional environmental audit teams required.



# 中外政府环境审计比较

## Comparison of Chinese and International Practices

### 国外 International

高度重视环境审计工作；  
Great importance given to EA  
越来越强调对可持续发展的考虑；  
Emphasis placed on ensuring sustainable development  
多属于环境绩效审计的范畴；  
Environmental performance audits are common.  
审计内容稳定，审计标准充足，审计工作比较规范。  
Audit process is standardized.

### 中国 China

更强调包括审计署在内的各级政府审计机关；  
Main emphasis on economic auditing  
狭义环境审计范围，主要为资金审计，环境绩效审计开展不足；  
EA does not focus on performance audits.  
环境审计内容单一、法规依据不足、标准规范不统一。  
Weak audit teams and institutions, narrow audit scope

**不论是在内容上还是方法上中国都存在较大差距**

**A large gap exists in environmental audit between China and other countries in both content and process.**



## 第三部分 Part 3

# 政府环境审计制度框架设计

## Designing and Implementing Strengthened EA Systems



# 目标与依据 Target and Basis for EA



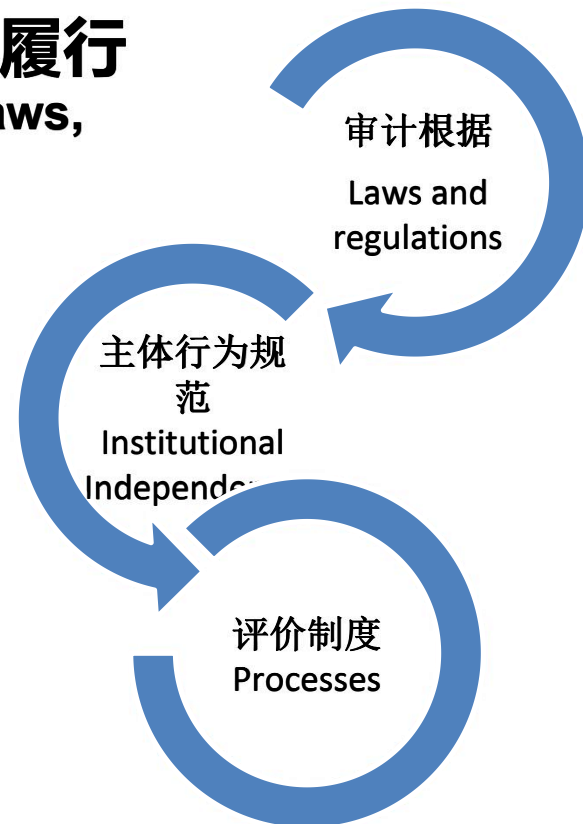
**确保受托环境责任合法合规履行**  
Compliance with environmental laws,  
policies and regulations



**优化和改善政府环境决策**  
Improved government  
environmental decision-making



**推动环境保护和质量改善**  
Improved environmental quality  
and sustainability





# 审计主体和对象 Main body and target

## 主体：专职机构和专业人员

### Audit institutions: four possibilities

- 由各级人民代表大会负责全国环境审计工作  
People's Congress
- 由审计机构负责政府环境审计工作  
Audit institutions
- 由环境保护部门负责环境审计工作  
Environmental protection agencies
- 由审计机构和环境保护部门联合开展  
Audit institutions and environmental protection authorities jointly

## 对象：地方各级人民政府

### Target: local environmental

- 地方各级人民政府、环境质量  
Local government and environmental quality
- 企事业单位等为溯源性审计对象  
Enterprises

审计主体 Responsible body	独立性 Independence	人才队伍 Feasibility	制度转换成本 Cost
人大 People's Congress	较强的独立性、不易受政府干预；可充分发挥人大对政府的监督 Full independence, greatly reducing the possibility of government interference.	缺乏专业的环境审计队伍 Limited ability to hold audit institutions accountable for their work	较高 The cost of institutional transition is high
审计机构 Audit institutions	具有一定的独立性，可能会受到各级政府的干预 Independence should be assured but, as agencies of the government, audit institutions are possibly subject to government influence.	缺乏专业的环境队伍 Lack of professional audit staff with environmental knowledge.	较高 High
环保部门 Environmental protection agencies	独立性不高，易受各级政府干预 Audit independence is not assured. High likelihood of influence by government.	缺乏专业的审计队伍 Benefit from the environmental knowledge but lack of professional audit knowledge	较低 Low
审计机构和环保部联合 Audit and environment authorities jointly	具有一定的独立性可能受各级政府干预 Independence assured by audit institutions, involvement of the environment agencies increases likelihood of government influence.	有专业的审计队伍支持 Professional environmental audit staff	较低 Low

# 环境审计的内容 Environmental Audit Content

## 具体内容 Audit types

- 环境资金审计（财务审计）  
Audit of use of funds for env prot'n
- 环境绩效审计  
Environmental performance audit
- 环境合规性审计  
Environmental Compliance Audit

- 目标达到 Are intended objectives achieved?
- 环境质量切实改善  
Is environmental quality improved?
- 费用效益 Are costs reasonable?
- 措施稳定 Are changes permanent?

## 环境要素 Audit topics

- 水环境审计  
Water resources
- 大气环境审计  
Atmosphere
- 生态建设与保护审计  
Ecological protection
- 固体废物污染防治审计  
Waste management and control
- 专项环境审计（节能减排审计）  
Special environmental audits (e.g., energy conservation audit)

# 干部离任环境审计制度框架

## Post-term Environmental Audit System for Senior Officials

**主体：**国家审计机关和内部审计机构为主

**Audit institutions：** CNAO and internal auditing departments

**对象：**党政主要领导，具体负责环境保护职责的部门领导、国企法定代表人和其他相关人员。**体现环境保护党政同责。**

**Target:** The local Communist Party head has primary responsibility for environmental protection, followed by senior government officials and, as relevant, other personnel of government departments and state-owned enterprises

### 内容 Audit types

- 环保资金使用的合法合规性责任  
Financial audits
- 环境保护制度和相关法律法规的执行责任  
Audits of compliance with responsibilities to enforce laws, policies and regulations
- 环境保护目标责任,环境质量的改善绩效  
Audits of performance in environmental protection

### 实施路径 Implementation

现行的离任经济责任审计中增加环境审计内容，使其成为考核评价领导干部任职绩效的重要甚至主要指标  
Add EA to the current process for economic accountability audits, making environmental performance an important - or even key – basis of evaluation of the overall performance of senior officials.

针对领导干部，实施单独自然资源和环境保护专项审计（自然资源资产离任审计）  
Implement environmental accountability audits as a separate category of audit for senior officials that are leaving their posts.





## 第四部分 Part 4

# 实施中国政府环境审计 路线图与政策建议

## Roadmap and Recommendations on Governmental EA



# 建议1：夯实政府环境审计的法律基础

## Recommendation 1: Establish and improve the legal basis for government environmental audit

legal basis

修改审计法、审计条例及相关审计准则体系，强调政府环境审计的重要性。

Revise China's existing Audit Law and other relevant auditing guidelines with new provisions.

修改环境保护相关法律法规；结合环境审计，保障《环境保护法》的实施。

Revise existing environmental protection laws and regulations with new provisions.

审计署和环境保护部加强沟通协作，联合出台《关于开展政府环境审计的指导意见》。

Strengthen communication and collaboration between CNAO and MEP.



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# 建议2：加强政府环境审计的能力建设

## Recommendation 2: Strengthen government environmental audit capacity



### 机构建设 Institution

体制改革  
研究中心  
数据库建设  
国际合作

Institutional reform  
EA research centre  
Improve data  
Increase collaboration



### 人才队伍 Audit Staff

培训教育  
资质管理制度  
专家人才库

Training  
Education  
Qualification system  
Build expert pool



### 资金投入 Investment

机构能力  
人才培养  
交流合作  
信息化能力

Institutional capacity  
Professional capacity  
Collaboration  
IT



### 方法手段 Methods

环境绩效评估：  
长延迟环境问题  
跨区域污染物流动  
复杂正负面影响

Test other assessment  
methods in addition to  
formal environmental  
audits



# 提高政府环境审计的独立性和权威性 Improve the independence of auditing institutes

审计部门倡导，  
环保部门支持，  
共同开展工作

审计部门独立开  
展环境审计工作，  
建立独立的环境  
审计制度

在全国人大大会下  
设立独立的审计  
署或办公室，独  
立开展工作

近期（2年）

In near-term (2 years)

Undertake strengthening with audit institutions as lead authority in collaboration with environmental authorities.

中期（3-5年）

In mid-term (3-5 years)

Audit institutions will assume independent control of the strengthened environmental audit systems.

远期（5年后）

In long-term (beyond 5 years)

The current audit institutions shall be reformed; i.e., the CNAO shall be established as a body of the **National People's Congress**.

# 建议3：加强政府环境审计技术规范体系建设

## Recommendation 3: Improve technical guidelines and standards for government environmental audit systems

develop

□ 《政府环境审计准则体系》 *Government Environmental Audit Standards System*

□ 《政府专项环境审计技术规范（操作手册）》 *Technical Guidelines on Environmental Audit of Government Programs (Operational Manual)*

□ 《领导干部离任环境审计技术规范（操作手册）》 *Technical Guidelines on Environmental Performance Evaluation (Audit) of Leading Officials after Leaving their Posts (Operational Manual)*

□ 《政府专项环境审计评价指标体系及应用方法》 *Environmental Indicator System and Application Methods for Audit of Government Programs*

□ 《领导干部离任环境审计评价指标体系及应用方法》 *Environmental Audit Indicator System and Application Methods for Performance Evaluations (Audits) of Leading Officials after Leaving their Posts*

## 建议4：加强政府环境审计与相关制度的协调

Recommendation 4: Strengthen coordination between government environmental audit systems and other environmental evaluation systems

coordination

- 环境绩效评估
  - 污染减排目标考核
  - 地方党政领导环境绩效考核制度
  - 领导干部经济责任审计
  - 政府向同级人大报告制度
  - 责任追究制度
  - 环境信息公开制度
  - 公众参与制度
- Environmental performance evaluations
  - Pollution emission reduction targets evaluation
  - The environmental status reporting system
  - Accountability systems
  - Environmental information disclosure systems
  - Public consultation systems





# 建议5：启动政府环境审计试点，积累经验，分步推进

## Recommendation 5: Initiate a series of pilot audits to gain experience with strengthened audit systems and gradually promote government environmental audit

### — pilot audits

**在省、市、县不同层次开展领导干部离任环境审计试点**

Implement pilot at levels of province, municipality and county governments.

**开展专项性环境审计试点**

Conduct special environmental audit pilots for key environmental protection tasks.

- **水** water
- **大气** air
- **土壤** soil

**制定加强政府环境审计制度进一步推动的指导意见或议程**

Develop an agenda of issues related to strengthening of government audit systems.

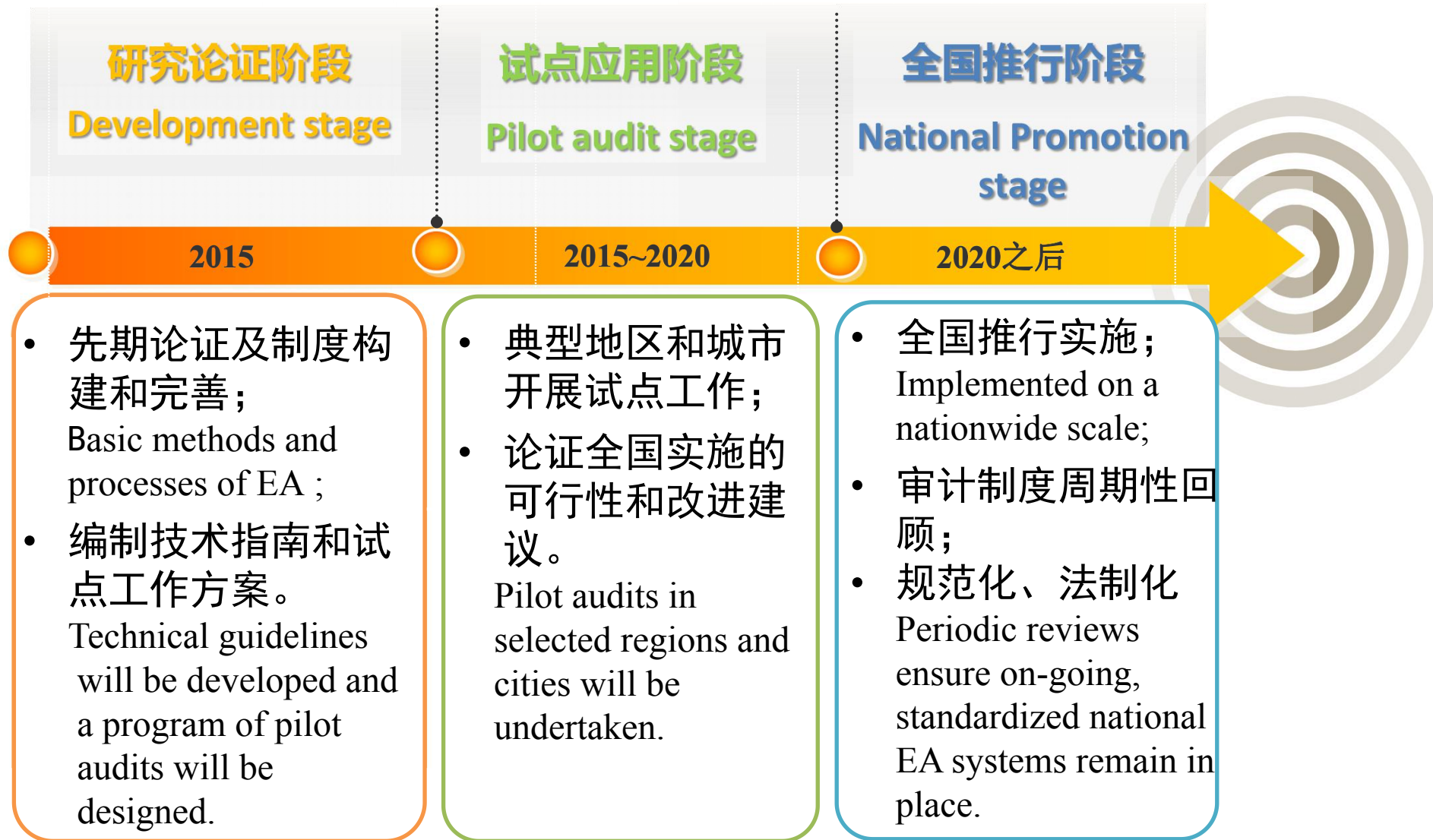
**国合会下一步设立政府环境审计政策示范**

Continue to work with CCICED to strengthen of EA through pilots.



# 中国政府环境审计实施路线

## Proposed Implementation Schedule





**谢谢!**

**Thanks!**



**中国环境与发展国际合作委员会**

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