

Path of Realization of National Audit to Help the Development of Rural Revitalization Strategy

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Abstract: Effective governance and affluent life. The major development strategy of the party and the state is to achieve rural revitalization, and the state audit plays an important role in the party and the state supervision system, to better implement the rural revitalization strategy, the state audit needs to find the audit focus and put forward specific practice paths, which will help the state audit to play a role in the implementation of the rural revitalization strategy in terms of the relevant policies, information technology, human resources, information platforms and so on, to better and more effectively implementation of rural revitalization policies, and promote the rural revitalization strategy to achieve better results.

Keywords: national audit, rural revitalization development, paths

1. Introduction

Rural revitalization, as an important strategy in the field of "agriculture, rural areas, and farmers", has accelerated the development speed of the construction of the main structure of domestic large circulation. Since the 19th National Congress of the CPC, the CPC and the central government have continuously increased support and financial support for rural governance. However, from the current situation, China's comprehensive ability level for rural governance is still in a weak stage, the implementation of policy dividends is not sufficient, and the effects of funds and projects are difficult to fully reflect. Among them, the lack of effective implementation of a national supervision system is an important reason. However, the Rural Revitalization Promotion Law issued in April 2021 proposes that audit departments at or above the county level should strengthen supervision over the use and performance of rural revitalization funds, which provides a legal guarantee for the implementation and improvement of the rural revitalization supervision system, and provides a fuller opportunity for the national audit supervision system to play, thus helping rural revitalization.

As a supervision and monitoring mechanism, the national audit aims to ensure the correct performance of government public functions and play a key role in the large system of rural revitalization. However, through the analysis of the text of the rural revitalization audit results announcement, it can be seen that since the implementation of relevant policies, the problems found in the audit work have always focused on the three aspects of policy, funding, and project. The specific performance is that there is no accurate implementation of relevant policies for rural revitalization, no standardized management and safe use of funds, and no scientific construction and

efficient operation of relevant projects. The occurrence of this series of problems not only consumes public resources, wastes capital investment but also reduces the implementation effect of rural revitalization policy. To this end, the national audit needs to optimize the implementation method of rural revitalization, give full play to the supervision function of audit work, improve the efficiency of audit work, and then contribute to the improvement and promotion of rural revitalization policies.

Therefore, based on the background of the new era and the key role of national audit in promoting the policy of rural revitalization, this paper analyzes and summarizes the practical experience of national audit in rural revitalization, and further puts forward the realization path of national audit to help rural revitalization, which provides new ideas for rural economic development and has important practical significance and value. The innovation points of this paper are as follows: First, from the perspective of the new era, it explores the internal logical relationship of national audit to help rural revitalization from a theoretical perspective, and deduces that national audit should fully implement its supervisory role in rural revitalization work, contributing new ideas to the macro-governance effect of national audit; Second, combining the new positioning of national audit and taking rural revitalization as the core orientation, this paper deeply studies the practical methods of rural revitalization audit in the new era, and then provides theoretical and methodical references for national audit to promote the development of rural revitalization.

2. Literature review

The role of national audits in promoting rural revitalization strategy has attracted much attention from researchers. In recent years, more and more scholars have studied and discussed the specific methods of national audit in rural revitalization, to play its role in deepening the reform of rural revitalization and promoting the high-quality development of rural construction. Liu Kexin et al. emphasized that national audit provides an important institutional guarantee for the rural revitalization strategy, and on this basis proposed specific ways for the implementation of national audit in the rural revitalization strategy, to give full play to the role of audit [1]. Wang Hong Lan and Wei Jia believe that as an important tool of national governance, a national audit is authoritative and mandatory, and can provide support for rural governance construction, improve the rural governance environment and improve the efficiency of rural management [2]. In addition, the national audit can also be seen as an effective way to extend national policies to the grass-roots level, helping to better implement national laws, regulations, and policies, and comprehensively promote the implementation of the rural revitalization strategy. Zhiying Luo and Huang Xiaofen conducted an in-depth study on the role and path of national audit in the supervision of rural revitalization from the perspective of regional networks [3]. They stressed that in the implementation process of rural revitalization projects and agriculture-related special funds, the national audit should carry out comprehensive inspection and supervision, take targeted measures, use advanced technologies such as big data, give full play to the supervision function of audit, and actively promote the smooth implementation of the rural revitalization strategy. Zhang Wenxiu, on the other hand, believes that a national audit also helps to promote the continuous improvement of various systems and lays the bottom foundation for high-quality rural development [4]. Junliang Chen discussed the logical relationship of how state audit can promote rural revitalization by using the principal-agent theory and the public fiduciary responsibility theory, and combined with the three relationships that state audit should handle well in rural governance, and proposed specific implementation methods of realizing state audit to promote rural revitalization [5]. Zhang Yudong discusses the potential impact of national audits in promoting rural revitalization. He believes that the role of national audit in rural revitalization is mainly reflected in economic responsibility audit, resource and environmental audit, livelihood audit, and poverty alleviation audit. Among them, economic responsibility audit contributes to rural industrial development, resource and environmental audit contributes to ecological and green development,

people's livelihood audit contributes to optimizing the rural public service system, and poverty alleviation audit contributes to poverty alleviation [6]. Li Xiaodong and Ma Yuan believe that contributing to comprehensive rural revitalization aims to engage in the supervision and governance of national audits before, during, and after the event [7]. Liu Weizheng believes that national audit should establish corresponding prevention and coordination mechanisms to help rural revitalization [8].

To sum up, domestic scholars have conducted in-depth research on the role and mechanism of national audits in promoting rural revitalization and put forward many important theoretical and practical suggestions. In the future, with the deepening of the rural revitalization strategy, the national audit will continue to play an important role in this process.

3. Importance of national audits for rural revitalization

3.1. Synergistic Supervision of Economy and Politics

In different historical periods, state audit has played an important role in economic supervision and political supervision. Economic supervision has always been the primary responsibility of state audit, especially in the supervision of financial revenue and expenditure, while political supervision is an important responsibility of internal party supervision, whose core task is to safeguard the party's political discipline and rules, as well as to safeguard the party's political assertions and the operation of power. To ensure the implementation and execution of the policy of rural revitalization strategy and the proper exercise of power, the state audit needs to perform the duty of economic supervision and implement the major decisions of the Party Central Committee. Therefore, state audit supervision needs to combine economic and political supervision, make full use of its function in economic supervision [1], and promote the full implementation of political supervision in the rural revitalization strategy to achieve the goal of a comprehensive audit. The study of a state audit in rural revitalization is very important to improve the political status of state audit institutions and their auditors, and through in-depth study, state audit institutions can better promote the smooth implementation of rural revitalization strategy through the use of political supervision. State auditing in rural revitalization needs to take into account the responsibilities of economic and political supervision, to achieve the goal of comprehensive auditing by playing the function of economic supervision promoting the full implementation of political supervision, and enhancing the status of the State auditing institutions and form a synergistic supervision is of great significance to provide a better leading role for rural revitalization.

3.2. Scientific and reasonable audit focus

In 2021, the Opinions of the State Council of the Central Committee of the Communist Party of China on Comprehensively Promoting Rural Revitalization and Accelerating Modernization of Agriculture and Rural Areas was released, providing a clear direction for the work of the "Three Rural Areas". In the same year, the adoption and implementation of the Law of the People's Republic of China on the Promotion of Rural Revitalization laid a solid foundation for the rural revitalization strategy to be elevated to the legal level, forming a professional and legalized development strategy, and escorting the comprehensive implementation of the rural revitalization strategy through the law [9]. The Rural Revitalization Strategy is an important development direction for the country, but there are some problems in its implementation, such as lack of implementation, ineffective use of funds, and unreasonable project management. To solve these problems, the National Audit Office has taken a series of measures, including highlighting the audit focus, ensuring the rational allocation and use of resources through focused audits of the use of funds for projects related to rural revitalization, etc.; increasing the disclosure of audit results, making audit results available to the public promptly to

improve transparency and credibility; improving the timeliness of announcement disclosure, and guiding various parties through the timely issuance of audit announcements to rectify problems promptly and promote their resolution; and carry out whole-process audits to audit and supervise the entire process of implementing the rural revitalization strategy to ensure compliance and effectiveness in all aspects. These measures have promoted the rational implementation of the rural revitalization strategy by revealing existing problems, especially irregular decision-making, losses and wastage, and slow and chaotic action, through in-depth investigation and verification of information. This not only promotes the development of China's countryside to a higher level, but also enables the State Audit Institution to better fulfill its role of audit prevention and supervision, and allows auditors to scientifically and reasonably determine the scope of the audit and the focus of the audit at different stages of the actual audit work.

3.3. Tapping into innovative audit work methods

The implementation of the rural revitalization strategy is an important direction for China's rural development and is also one of the key areas of national audit supervision. However, due to the wide range of rural revitalization, the many departments involved, and the high cross-section of relevant professional knowledge and disciplines, the national audit of rural revitalization has become cumbersome and complex. Among them, there are some problems in the traditional agricultural audit, such as unclear responsibilities, immature ideas, and non-updated technology, etc. Therefore, it is crucial to research rural revitalization state audits to further optimize the audit work and explore innovative ideas. To carry out the national audit of rural revitalization, we can innovate the working method, take the funds as the guide, and carry out the whole process of penetrating the audit from the aspects of project decision-making, project approval, bidding, and tendering, contract management, investment control, construction progress, use of funds, operation and maintenance, and performance evaluation. Through the research concept of penetrating the whole process of auditing all aspects of the audit work, around the flow of funds, to achieve the goal of investigation to the end, but need to focus on strengthening the project decision-making, project approval, and other aspects of the audit supervision, to ensure that the project's reasonableness and feasibility. And audit the bidding and tendering process to prevent irregular operation and waste of funds. This will enhance the supervisory and preventive role of the state audit organs in rural revitalization work, and build a new pattern for rural revitalization state audit work.

4. Path of realization of national audit to help the development of rural revitalization strategy

4.1. Institutionalization of relevant policies

Promoting the development of the rural revitalization strategy aims to implement, sound, and optimize the institutional mechanism of relevant policies on national auditing. In the notice of the "14th Five-Year Plan for the Development of State Audit Work" issued in 2021, "to improve the mechanism for the implementation of the Party Central Committee's major decisions and deployments on audit work, and the mechanism for joint audit work between the military and the local government; and to improve the system of the audit committees of the Party committees at all levels for requesting instructions and reports on major matters in the field of auditing, to form an audit work nationwide." The strategic goal is an important foundation for accelerating the soundness of national audit-related policies and institutions and ensuring the smooth conduct of audits. At present, China's provinces and villages in geography, economy, and other conditions are different, and to fundamentally help the development of a rural revitalization strategy through the local government to establish a rural revitalization audit team to be examined and investigated, and feedback to the

relevant departments, fundamentally reduce the difficulty of the soundness of the national audit-related policies and institutional mechanisms. In response to the existing problems of the institutional mechanism for rural revitalization, the core idea of the auditing institutions should accurately grasp the contradictions between the enemy and us in the process of agricultural and rural development, and discuss the relevant problems with the relevant departments, and study and discuss corrective solutions together, to fundamentally accelerate the level of rural governance.

4.2. Innovative extension of information technology

With an in-depth understanding of the rural revitalization strategy, national audits need to collect and process data on the implementation of several policies benefiting agriculture. In terms of the financial input, policy measures, and mechanism operation involved in rural revitalization, government auditing can adopt innovative network auditing techniques, take advantage of big data, and use networked auditing systems to review the account management of audited units. Firstly, the application of new-generation information technology in auditing, such as big data auditing and cloud computing, is being promoted to solve problems such as the shortage of human resources in rural areas and improve the effectiveness of auditing work [1]. In addition, the "Golden Audit System" under construction will be a powerful technical support for State audits to promote rural revitalization. Secondly, when obtaining relevant data, the State can make use of information technology to realize the traceability, statistics, and sharing of audit information, to improve the quality of audit work. Finally, in the era of big data, State auditing institutions should promptly adapt to the development trend of information technology and networking, cultivate the adaptability of their auditors, move the audit gate forward, and shift from ex-ante prevention to ex-post supervision to stop risks promptly.

4.3. Openness of the process of the information platform

Improve the national audit announcement system, motivate the people to participate in supervision, and achieve effective prevention and correction of errors in the audit results. Improving the transparency of government power cannot be separated from publicizing the results of state audits. Firstly, improve the national audit announcement system, make the audit results public as much as possible under the principle of confidentiality, ensure the accuracy and timeliness of information, and enhance the credibility of the national audit. Second, establish a special public announcement platform for state audits of rural revitalization, and make the announcement and public system of state audits of rural revitalization process oriented through information technology, to facilitate the operation and the public's access to information. The audit results should cover the evaluation of leading cadres, the evaluation of project implementation entities, and the allocation of competitive resources so that the audit can promote rectification, reform, and development.

5. Conclusion

In 2020, China completed the task of poverty eradication and solved the problem of overall regional poverty, but it should also be recognized that the cause of poverty alleviation and reduction still has a long way to go and that there are still problems that restrict the implementation and development of rural revitalization policies, such as the imbalance between urban and rural development, and the insufficiency of rural development, and so on. At the Fifth Plenary Session of the 19th CPC Central Committee, "consolidating and expanding the results of poverty alleviation, and comprehensively advancing the strategy of rural revitalization" formally became an important task for economic and social development in the period of the 14th Five-Year Plan [1]. Therefore, to better consolidate the existing results of poverty alleviation, ensure the smooth implementation of rural revitalization, and

thus improve the quality and level of agricultural and rural development, it is necessary to further bring into play the positive impact of the national audit function on rural revitalization.

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