

# Research on Current Situation and Strategy of Follow-Up Audit of Rural Revitalization Policy

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**Abstract:** On October 18, 2017, the Party Central Committee with general secretary xi Jinping at the core put forward the rural revitalization strategy for the first time in the report of the 19th national congress, and listed it as one of the seven major strategies that need to be resolutely implemented in the process of building a moderately prosperous society in an all-round way. On September 7, 2018, the National Audit Office issued the “Opinions on Strengthening Audit Supervision in the Implementation of the Rural Revitalization Strategy”. In accordance with the guidance, the auditing of the rural revitalization strategy was carried out in an orderly manner. my country's rural revitalization policy follow-up audit has been carried out not long ago. Although some preliminary achievements have been made, there are still many problems. In this context, this paper briefly introduces the rural revitalization policy, and analyzes the existence of the follow-up audit of my country's rural revitalization policy by taking the relevant 57 audit reports and 34 audit announcements published by the National Audit Office and the provincial audit offices from 2018 to 2021 as samples, and put forward suggestions from six aspects, so as to promote the better development of rural revitalization.

## 1. Introduction

In 2018, the “Opinions of the Central Committee of the Communist Party of China and the State Council on Implementing the Rural Revitalization Strategy” issued by the State Council put forward requirements for the “three rural” work, and at the same time issued the “Rural Revitalization Strategic Plan 2018-2022”, which made a stage for the specific implementation sexual arrangements. Based on the above situation, this paper will first briefly introduce the rural revitalization strategy, and then take the audit reports and announcements as the research object, summarize problems existing in the current rural revitalization policy follow-up audit and put forward suggestions to provide ideas for the optimization of the rural revitalization policy follow-up audit.

## 2. A Brief Introduction to the Rural Revitalization Strategy

The overall goal of the rural revitalization strategy is to realize the modernization of agriculture and rural areas. The realization of this goal is divided into three stages: by 2020, important progress has been made in rural revitalization, the institutional framework and policy system have basically been formed, and the ideas of various regions and departments to promote rural revitalization The measures have been established; by 2035, decisive progress will be made in rural revitalization, and the modernization of agriculture and rural areas will be basically realized; The general requirements of rural revitalization include industrial prosperity, ecological livability, rural civilization, effective governance and affluent life.

## 3. Current Situation and Problems of Follow-Up Audit of Rural Revitalization Policy

### 3.1 Current Situation of Follow-Up Audit of Rural Revitalization Policy

In terms of quantity, because the rural revitalization strategy was only implemented in 2018, the number of relevant audit work reports in 2018 was relatively small. Affected by the epidemic in 2020, the number of relevant audit work reports is similar to the number of audit work reports in 2019, without much fluctuation. The number of audit work reports in 2021 began to increase rapidly.

In terms of audit scope, only the National Audit Office and 26 provincial audit institutions disclosed the audit scope. Most of the information on the scope of the audit disclosed is very brief, and most of them only mention the number of counties inspected.

From the point of view of the problems found in the audit, the problems found in the audit mainly focus on three aspects: policy implementation, fund use management and project construction and operation. The problems of policy implementation include imperfect formulation and inadequate implementation, which occurred 27 times and 120 times respectively. Problems in the use and management of funds include idle funds, illegal use and lax supervision, and the amount involved accounts for 20%, 8% and 72% respectively. Problems in project construction and operation include lack of management, slow progress and poor results, and the amount involved accounts for 84%, 7% and 9% respectively.

Judging from the time span of the release of audit announcements, the lag time of the 34 audit result announcements was in the range of 0.87 months to 19.83 months, with an average lag time of 4.88 months and a mode of 2.9 months.

Judging from the rectification situation, the main means of audit institutions are to stipulate the rectification period and transfer clues, and the main means of rectification of audited entities include improving rules and regulations, recovering or revitalizing funds, etc. In addition, the audit announcements of some provinces only contain audit recommendations and do not disclose audit rectification.

### **3.2 Questions about Follow-Up Audit of Rural Revitalization Policy**

First, there is a lack of audit evaluation indicators. Most of the problems found in audit announcements are qualitative descriptions, which cannot be measured quantitatively. They are often judged by auditors based on their own experience, and the results obtained are not objective. In addition, the qualitative description makes it impossible for other departments to learn from the rectification suggestions of the audited unit, because even if the descriptions of the problems made by audit institutions in different regions are consistent, but there is no specific quantitative measurement, the severity of the problems between departments in different regions is not necessarily the same. Consistent, the quality of the questions varies greatly.

Second, the release of audit results is delayed. The number of audit announcements is far behind the number of audit work reports, so it can be seen that audit announcements lag behind the release time of audit work reports. In addition, among the 34 published audit announcements, the average span from the end of the audit to the release of the audit result announcement was 4.88 months, with a lag of more than one quarter.

Third, audit intervention time lag. In audit announcements or reports, problems such as unreasonable project planning or site selection, failure to formulate management methods for the overall planning and integration of agriculture-related funds, failure to complete the rural revitalization strategic plan in accordance with relevant requirements, insufficient preliminary demonstration, and wrong site selection. These problems can be detected and avoided before the project is carried out, but they appear repeatedly in the problems found in the audit.

Fourth, a single channel for disclosure of audit information. At present, my country's audit announcements or reports are mainly made public to the public only through the website of the National Audit Office and the websites of audit institutions in various provinces and municipalities. Audit announcements cannot be viewed in the APPs with the most daily activities, which reduces the possibility of public participation, so that the number of people who pay attention to audit announcements is only limited, and the impact of audit result announcements cannot be expanded.

At the same time, public access is also reduced. The timeliness is not conducive to public supervision of the rectification measures of relevant departments.

Fifth, insufficient audit disclosure information. The audit announcement and report cannot reflect all the audit results, because the audit is conducted while the reform is carried out, and the rectified part will not be reflected in the audit announcement and report, nor can it reflect the actual implementation of the audited unit's rural revitalization policies and measures. In addition, most of the audit suggestions given by the audit institutions to the problems found in the audit are less disclosure of the audit rectification situation.

Sixth, the follow-up rectification of the audit was insufficient. Most of the audit rectification methods are to recover or revitalize the funds, reissue and repay or speed up the allocation of funds, and improve the rules and regulations. These measures can only solve the problems found, but cannot eliminate the problems from the root cause, and the rectification process is only a matter of time. Many audit institutions put the cart before the horse and write many audit findings in their audit announcements, but rarely mention audit rectification.

## **4. Suggestions**

### **4.1 Improve the Audit Evaluation Index System**

Evaluation indicators can be set from three perspectives: implementation of policy measures, management of fund use, and project construction and operation. The evaluation indicators for the implementation of policies and measures include the soundness of the policies and measures and the effectiveness of the implementation of the policies and measures. The evaluation indicators for the use and management of funds include the idle rate of funds, the rate of illegal use of funds, and the rate of lax fund supervision; Evaluation indicators include project management rate, project completion progress, and project quality compliance rate. Of course, audit institutions also need to take into account the actual situation in different regions when setting evaluation indicators. They can consult relevant experts and add audit evaluation indicators suitable for local areas on this basis, so as to be truly practical and realistic.

### **4.2 Publish Audit Announcements in a Timely Manner**

The audit results should be disclosed to the public in a timely manner, reducing the time between the end of the audit and the release of the audit results, and strengthening the timeliness. Audit institutions at all levels disclose objective and authoritative audit information in real time, which not only ensures the people's right to know, but also optimizes the audit institutions' performance. Social image, improve social credibility, help convert the application of audit results, and promote the rapid implementation of policy measures.

### **4.3 Do a Good Job of Pre-Audit**

The implementation of policy measures belongs to the early stage of project development, and is the focus of the follow-up audit of rural revitalization policies. Therefore, the audit agency should carry out preventive work when the project is approved, pay attention to the development of project planning, preliminary demonstration and other work, and prepare policy follow-up audits in a timely manner. Short-term, medium-term and long-term plans, improve the efficiency and effect of project resources and fund raising and allocation, give full play to the preventive function of rural revitalization policy follow-up audit, make full use of the audit characteristics of rural revitalization policy follow-up audit to do audit work well, and reduce various surface audits from the source problems, and accurately implement the rural revitalization policy.

### **4.4 Enhance Public Participation**

In addition to publishing information on government websites, the National Audit Office and provincial audit agencies can also publish information on QQ, WeChat, Weibo, Douyin, and other platforms with a per capita daily activity of 200 to 1 billion. The National Audit Office and provincial audit institutions can register official accounts to release audit results in a timely manner.

The public can view the latest information at any time and comment on the information at any time. They can also give suggestions and criticisms through message boards and complaint boxes, so that audit institutions and the public can do nothing. Divided communication. At the same time, the pressure of public opinion caused by too much attention to the audit results will make the audited unit take the initiative to do a good job of rectification work.

#### **4.5 Increase Disclosed Information**

The information disclosed should comply with the following requirements: First, the disclosed content should be comprehensive. The public content of the audit result announcement shall specifically disclose the basic information of the audited entity, the audit evaluation opinions, the main problems found in the audit, the auditing suggestions and the rectification of the audited entity. Second, in addition to the confidential content that cannot be disclosed, the audit institution shall publish the data and materials of the audited entity used in the audit.

#### **4.6 Establish a Long-Term Mechanism for Audit Rectification**

Governments at all levels can establish a rectification and collaboration mechanism led by the government and with the participation of finance, development and reform, discipline inspection and supervision, and auditing departments. Audit institutions may establish a follow-up follow-up mechanism for audit rectification to continuously track and supervise audit issues until the audited entity completes the rectification. In order to ensure that the rectification attitude of the auditee is positive and the rectification projects are in place, the audit institution may also establish an audit rectification effect evaluation mechanism.

### **5. Conclusion**

To sum up, the current rural revitalization policy follow-up audit in my country has problems such as lack of audit evaluation indicators, lag in the release of audit results, lag in the timing of audit intervention, single way of audit information disclosure, insufficient audit disclosure information, and insufficient audit follow-up rectification. With the continuous advancement of the rural revitalization strategy, the audit objects and content of the rural revitalization policy follow-up audit will also become more complex. Therefore, suggestions must be put forward in terms of evaluation indicators, publication time, audit timing, public channels, increased information disclosure, and rectification implementation to optimize the follow-up audit of rural revitalization policies.

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