

Research on the Impact of Agriculture and Rural Audit on Rural Governance in the Background of Rural Revitalization

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Abstract:

As an important part of the national special audit, agricultural and rural audit should make full use of its value functions of early warning, supervision and deterrence to promote the development of rural industries, promote rural environmental protection and pollution prevention, and help the sustainable development of rural society. This paper by analyzing the functions of agricultural and rural audit, and the role of agriculture and rural audit in rural governance, then puts forward feasible suggestions on how to better carry out agricultural and rural audit services for rural governance, hoping to better play the function of agricultural and rural audit in rural governance.

Keywords:

Agriculture and Rural Audit, Rural Revitalization, Rural Governance

1. Introduction

China is a large agricultural country with a large population. Agriculture, farmers and rural issues have always been the fundamental problems of China's development and construction, and rural prosperity is the prosperous country. At present, the contradiction between the unbalanced and inadequate development of the Chinese people's ever-growing needs and a better life is the most obvious in the rural areas. In his report to the 19th CPC National Congress on October 18, 2017, President Xi first proposed the rural revitalization strategy, pointing out that "the problems of agriculture, rural areas and farmers are fundamental to the national economy and people's livelihood. We must always make solving the problems related to agriculture, rural areas and farmers the top priority in the work of the whole Party and implement the rural revitalization strategy."

In 2018, in order to thoroughly implement the guiding principles of the 19th CPC National Congress and implement the deployment requirements of the work of the Central Rural Conference, the National Audit Office issued the Opinions on Strengthening Audit Supervision in the Implementation of the Rural Revitalization Strategy, clarifying the supervision priorities and work requirements of audit in the implementation of the rural revitalization strategy. Therefore, this paper background

the general requirements of rural revitalization strategy, starting from the function of agricultural and rural audit, discussing the role of agricultural and rural audit in rural governance, and put forward corresponding suggestions, hoping to better play the function of agricultural and rural audit in rural governance.

2. Literature Review

From the perspective of the relationship between audit and national governance, some scholars have analyzed the role of audit in rural governance, and preliminarily discussed the entry point and path of audit function in rural governance. After analyzing the current rural audit model, some scholars integrate the rural audit into the scope of national audit. From the perspective of the audit role in rural governance, other studies propose to transition the evaluation of capital performance and economic responsibility to agriculture-related policy evaluation and environmental protection. With the continuous promotion of new rural construction and the continuous improvement of rural governance needs, some scholars believe that rural audit should also pay more attention to the role of agriculture-related policy evaluation and environmental protection. However, from the perspective of research content, the current research on agricultural and rural audit to promote rural governance is not systematic. Related research in the theoretical and practical level of unclear ideas and different problems restrict the full play of the supporting role of agriculture and rural audit. In view of this, this paper intends to discuss the value orientation, function function and improvement suggestions of promoting rural governance through agriculture and rural audit, aiming to provide audit power for exploring the road of rural governance reform.

3. Functional Analysis of Agricultural and Rural Audit

3.1. Early warning: to prevent potential risks, the source of control problems

The early warning value of rural audit mainly depends on prior audit. Through audit evaluation, the potential risks in rural governance can be found in advance to prevent minor problems, so as to play the early warning role of agricultural and rural audit. For example, in the process of rural ecological environment management, agricultural and rural audit advance warning mechanism, through the use of scientific assessment of quantifiable environmental impact indicators, the use of audit means to evaluate ecological human activities will have the impact on the local ecological environment, beyond the index activities to stop, rectification, the environmental pollution killed in the “cradle”. So as to maximize the possible new pollution sources of effective control, truly achieve “prevention is the best treatment”.

3.2. Supervision: Focus on supervision and control to ensure the process specification

The implementation process of implementing the rural revitalization strategy and the construction of a beautiful countryside is particularly important. By supervising the standardization of rural engineering development projects in the process of construction, operation and management, the relevant responsible subject of the performance of the governance responsibility can be effectively verified and evaluated.

In line with “where the major party central committee policy measures deployment, where national interests extend, where public funds, public power exercise, audit

supervision will follow up to where” the working concept of agriculture and rural audit, audit funds as the main line, trace the use of funds path, the audit scope of the extension to the rural revitalization policy implementation and rural governance project construction audit, timely reveal the problems in the process of rural governance work. On the basis of comprehensive and effective audit supervision, we put forward rectification requirements for the violations of laws and regulations found, and urge the auditees to implement the audit rectification in time, correct mistakes in time, and include the audit rectification of rural governance problems into the accountability content, and deal with them according to the rectification situation.

3.3. Deterrence: Reveal the unhealthy atmosphere and deter violations

As a branch of national audit, agricultural and rural audit is mandatory. It shall have the right to request the auditee to submit materials, request relevant units to assist and punish the punished personnel, so as to form a spontaneous deterrent effect. On the one hand, these powers can help audit institutions to identify audit problems; on the other hand, the effect of deterring the auditees can reduce opportunistic behavior and fluke psychology, and correct bad practices. Taking the review of financial budget funds of rural revitalization strategy as an example, the use of special funds and various rural revitalization projects promoted by the government are prone to “misappropriation and embezzlement”; the use effect of special funds and the efficiency expectation of projects are prone to performance problems. For corruption problems prone to and frequent, the deterrent effect of audit can encourage relevant units in the business center, pay more attention to the implementation of environmental protection policies, and improve the implementation quality of rural revitalization strategy and the cost of violations of discipline and law.

4. The Role of Agriculture and Rural Audit in Rural Governance

4.1. Agricultural and rural audit helps rural industry development

The key to rural revitalization is to develop rural industries. Only by promoting the supply side structural reform of rural agriculture, improving the quality, efficiency and power of agricultural industry development, and constantly improving the comprehensive efficiency and competitiveness of agriculture can we achieve high-quality development of rural industries.

Audit the development of rural industries, focusing on the implementation of policies and measures such as high standard farmland construction, basic farmland and farmland protection, agricultural machinery subsidies, and the reform of the grain reserve system. By means of audit, we can improve the efficiency and effect of policy implementation, promote soil restoration and improvement, and promote the coverage of good varieties in agricultural production, so as to improve the quality of cultivated land, provide land foundation for large-scale and mechanized production, reduce the production cost of agricultural products, and increase the income of farmers.

4.2. Agricultural and rural audit helps rural environmental protection and pollution control

With the concept of green development as the core, strengthening rural environmental protection and pollution prevention and control can meet the growing needs of rural people for a good environment. At present, there is no special environmental protection organization in the countryside, the township government

has neither the power to enforce the law on environmental governance, nor the relevant professionals to conduct scientific and effective assessment of various resources and environmental conditions, which makes the current rural environmental protection work in an unsupervised predicament. Audit is an important part of the supervision and management of the Party and the state. Strengthening the supervision of rural resources and environment during the implementation of the rural revitalization strategy is an inevitable requirement for the agricultural and rural audit to maintain the rural ecological balance, promote the implementation of policies, and promote the realization of the five goals of rural revitalization.

Focusing on ecological livability, auditors need to focus on domestic sewage treatment, rural toilet reconstruction, garbage disposal and other key contents, put forward audit suggestions and supervise rectification. Track and supervise the implementation of relevant rural environmental governance policies proposed by the state, and pay attention to new situations and problems in the implementation of policies. The year 2020 is the end of the three-year rural toilet reform campaign, but the current “toilet revolution” is not successful. On January 29, 2021, the microblog topic “Why the reform of rural toilets has become a sad project” triggered heated debate. In Shenyang, Liaoning Province, Xinhua News Agency reporters found that more than 80000 toilets that the government invested more than 100 million yuan in reconstruction have been abandoned over the past five years due to large design defects, poor project quality and weak follow-up guarantee. This is a livelihood project for the country to improve the ecological and livable environment in rural areas, but it has become an embarrassing project in some places. Behind this incident, some grassroots departments have reflected the unrealistic work style, the low performance of some fund management and use, and the lack of standardization of project management. It also sounded the alarm for auditors. Auditors should closely follow the funds allocated by the state that are closer to the interests of farmers, and strengthen the audit and supervision of rural education, social security, health, culture and other social development funds, rural living environment improvement funds, rural ecological protection and restoration funds and other agricultural related funds. Let the agriculture related funds give full play to the “blade”. To provide audit force for realizing the well-off life of farmers and promoting the in-depth implementation of the rural revitalization strategy.

4.3. Agricultural and rural audit helps the sustainable development of rural society

Social security services, the level of public infrastructure construction, the construction of socialist legal system and villagers’ happiness are important factors affecting the sustainable development of society. Agricultural and rural audit contributes to the sustainable development of rural society, mainly by reviewing the implementation of agricultural related policies. The implementation of the rural revitalization strategy includes public services, industrial development, infrastructure construction and other aspects. To give full play to the advantages of the policy, the effective implementation of the policy should be taken as the benchmark. As a governance method serving rural revitalization, agricultural and rural audit can use tracking audit to focus on the implementation of preferential policies for production, social security policies, priority employment policies, etc., to timely find out unreasonable problems in policy implementation, and put forward targeted countermeasures and suggestions to ensure that policies are implemented in place.

5. Improve the Relevant Suggestions of Agriculture and Rural Audit

5.1. Improve the audit system of agriculture and rural audit

with the rapid development of our country economy and the advancement of rural social reform, the government to strengthen the investment in rural public services, many public financial funds and public resources directly into rural organizations, so agriculture and rural audit must be the allocation and use of these funds for audit supervision. In the face of the new situation of strong state support, rapid development of rural economy and a large influx of public resources into rural governance, first of all, it is suggested to set up a branch structure of county (district) audit bureau in towns and townships to directly supervise the effect of rural governance. Secondly, establish and improve the laws and regulations of rural audit, explore the establishment of the "Rural Audit Guide", clarify the agricultural and rural audit authority, responsibilities, procedures and other audit elements, so that the audit work has a clear operational guidelines and norms. Finally, improve the organizational system, audit quality system, audit results announcement system and audit accountability system of agricultural and rural audit service and rural governance, so as to ensure that agricultural and rural audit work can be carried out in accordance with the law, effective and orderly manner.

5.2. Strengthen the construction of agricultural and rural audit teams

The effect and quality of agricultural and rural audit service in rural governance practice depend on the comprehensive quality of the political consciousness and professional ability of the audit team. In addition, due to the limited audit resources and the increasing difficulty of rural governance audit task, it is urgent to strengthen the professional construction of agricultural and rural audit team, improve the quality and professional level of audit personnel, so as to adapt to the new needs of rural governance audit. First of all, we should strictly regulate auditors recruitment and barriers to entry, a large number of accounting, auditing, economics and finance related professional graduates to enrich rural audit talent team, establish flexible talent introduction system, absorb folk professional and technical personnel audit and internal audit to audit team, to optimize the audit team knowledge structure, improve the audit team work ability and the overall quality, promote the benign development of rural grassroots audit team professional construction. Second, improve the rural basic national auditors continuing education training mechanism, through various forms of auditors continuing education training, such as expert lectures, network learning, professional training, and research exchanges, improve audit team professional competence, strive to build a firm faith, good business, discipline, good style, non-corrupt rural governance audit tiejun, give full play to the national audit supervision role in rural governance, constantly improve the national audit service rural governance audit supervision efficiency.

5.3. Comprehensively strengthen the application of audit information technology and methods

At present, the rapid development of advanced technologies such as big data, cloud computing, artificial intelligence and blockchain is impacting the traditional industries, and the audit industry and the audit profession are no exception. With the deepening of rural governance, agriculture and rural audit is faced with poverty alleviation, health insurance, low, employment, the favorable policy implementation, public

finance funds allocation, allocation and use of massive data, traditional audit analysis methods and means of audit procedures is more complex, in audit evidence and audit manuscript preparation need to consume a lot of capital and time cost, so low audit efficiency, audit cost is higher, has failed to meet the requirements of the new era of rural governance practice of rural audit. Faced with the massive amount of data on rural governance, Adhere to the science and technology of the strong examination, Seek efficiency from information technology, Ask from big data for resources, In order to continuously improve the performance of rural audit service and rural governance; Applying new technologies and methods such as big data audit and blockchain technology to rural governance audit practices, Expand the way of data analysis, All-round, multi-angle data comparison, Enhance the ability of the audit to find doubts or clues that affect the quality of rural governance, Give full play to the supervision and governance functions of national audit prevention, disclosure and defense in the environment of big data, To continuously reduce the risk of major misstatement in the rural governance audit, We will promote the implementation of rural governance policies in accordance with expected targets and the use of rural governance funds in accordance with the law, compliance and efficiency.

Conflicts of Interest

The author declares that there is no conflict of interest regarding the publication of this article.

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