

Embedded Audit in the Rural Revitalization Strategy of Innovation and Exploration

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Abstract: Rural revitalization is regarded as the core strategy of the Party and the country. In the process of implementing the rural revitalization strategy, playing the role of audit supervision and empowering rural revitalization is not only to better implement the rural revitalization strategy, but also to meet the basic requirements of national audit supervision. Embedded audit refers to the combination of financial and financial audit and other special audit, such as the audit of special funds for poverty alleviation, the audit of cadres leaving office, economic benefit audit and green environmental protection audit, so as to achieve mutual utilization of resources and improve the audit efficiency and effect. From the perspective of embedded audit innovation in rural revitalization strategy, this paper deeply discusses the far-reaching impact of embedded audit on rural revitalization strategy.

Keywords: Embedded audit; rural vitalization strategy; innovation

1. Introduction

As an indispensable part of the supervision framework of the Party and the state, audit should strengthen its urgency and sense of mission in the process of the development of socialism with Chinese characteristics, actively promote the implementation of policies, promote the healthy and rapid development of rural areas, and promote the modernization process of national governance system and governance capacity^[1]. Therefore, all national audit departments should take practical actions to support rural revitalization. National audit departments must have a deep understanding of the strategic goals of rural revitalization, promote the implementation and development of embedded audit in an orderly manner, constantly improve the technical level of audit, and innovate the audit means.

2. The value of embedded audit in the rural revitalization strategy

In recent years, with the modernization of national governance and the acceleration of the rule of law strategy, the audit work is facing more and more challenges. Auditor-general Hou Kai in a statement pointed out that the audit is regarded as a "economic health check", it through multiple aspects and areas of economic activities to conduct a comprehensive monitoring and inspection, first, "diagnosis", and then "treatment" has been problems, eventually prevent no problems, to ensure the stability and healthy development of economy and society. Embedded audit refers to the combination of financial and financial audit and other special audit, such as the audit of special funds for poverty alleviation, the audit of cadres leaving office, economic benefit audit and green environmental protection audit, so as to achieve mutual utilization of resources and improve the audit efficiency and effect. Embedded audit is an innovative audit mode, which is a profound audit work innovation with Chinese characteristics. In the new era of socialist development, it will be a key part of the audit supervision system of the Party and the state, we need to strengthen their sense of responsibility and political stand, firmly obey the unified leadership of the CPC Central Committee, and protect the basic interests of farmers^[2].

3. Problems existing in the innovation of embedded audit in the rural revitalization strategy

3.1. Embedded audit is difficult and risky

At present, China is moving towards the stage of building a moderately prosperous society in an all-round way and realizing the first centenary goal. In the process of implementing the rural revitalization strategy, promoting targeted poverty alleviation is the key, which can ensure that the

living standards of rural farmers in poor areas reach the goal of a well-off society. Only by realizing "poverty alleviation" can the "revitalization" be realized^[3], and audit is the component of village revitalization supervision. However, the implementation of embedded audit is accompanied by risks and challenges, and there are difficulties in the audit in rural areas. In view of the vast area of China, different poor areas have differences in natural environment, economic attributes, industrial composition and causes of poverty, poverty alleviation projects often need a long time, complex content and distinct regional characteristics, which makes it difficult to find a set of appropriate audit processes and methods. Therefore, the national audit departments should deepen the understanding of the strategy at all levels, improve the efficiency of information transmission, and carry out organized and systematic strategic planning for the embedded audit process of the rural revitalization strategy, so as to create an orderly audit atmosphere.

3.2. The professionalism of embedded audit needs to be improved

In the current rural revitalization strategy, embedded audit is faced with the challenges of insufficient audit ability and lack of professional knowledge of the audit team. Especially in rural areas, the professional quality of auditors needs to be improved and the professional ability needs to be further strengthened. Therefore, it is necessary to strengthen the construction of grass-roots professional audit work team, improve the comprehensive quality of auditors, cultivate compound talents, and improve the level of embedded audit ability^[4]. At present, some poor areas in China have very low requirements for the education and related qualifications of auditors. Some auditors do not even have the support of professional qualification certificates, but simply engaged in accounting work in a hurry, which will undoubtedly affect the audit business. In addition, due to the national financial system and other reasons, there is a shortage of funds for audit work, with many audit projects and long cycles, which seriously restricts the development of grassroots agriculture and rural economy. Due to the influence of traditional thinking, many people believe that embedded audit is for auditors to go to towns rather than villages or enterprises, which makes it difficult for them to go to the frontline to understand the situation and find problems. After the arrival of the information age, the traditional manual way has been gradually eliminated, and the computer has become an indispensable tool for audit. In the context of the new era, modern audit technology should be combined with science and technology, such as big data audit and digital audit mode. These emerging audit methods have greatly improved the accuracy and timeliness of audit work. In this context, the state has also issued a series of policy documents, such as the Opinions on Strengthening the Construction of the Agricultural Technology Extension System at the Grassroots Level, encouraging local governments to promote the use of modern information technology to improve the quality and effect of audit work. However, most of the rural auditors lack the awareness of continuous learning, and the ability to understand and apply these new technologies and new methods is insufficient, which makes the efficiency of the audit greatly reduced.

3.3. Lack of perfect rules and regulations to support

Because the current level of agricultural economic development is not high, many farmers have a low degree of mastery of agricultural technology knowledge, so it is of great significance to strengthen the rural embedded audit work. At present, in the relevant provisions of rural audit in China, in addition to the Audit Law of the People's Republic of China, only the Audit Provisions of Rural Collective Economic Organizations issued by the Ministry of Agriculture provides clear guidance for the organization and related processes of rural audit^[5]. Take the rural fund audit as an example, when the village level involving large amounts of funds is found. When cadres commit corruption, due to the lack of corresponding legal support, those who violate the regulations can only be subject to regular administrative punishment, but not appropriate punishment, which greatly weakens the audit effect. For example, the embedded audit of the use of funds in the financial fund audit can be improved.

4. The main path of embedded audit innovation in the rural revitalization strategy

4.1. Implement detailed research audit

The innovation of embedded audit in the rural revitalization strategy determines the effectiveness of the rural revitalization work. In order to better promote the implementation of the rural revitalization strategy, it is necessary to implement detailed research audit, carefully divide the audit, and deeply

explore the specific ways of the audit. The focus of the embedded audit is based on "the policies that best meet the needs of farmers, the issues that farmers are most concerned about, and the key factors that can best affect rural revitalization", with the goal of achieving "precise drip irrigation". In the process of policy implementation, special attention should be paid to the implementation of policies related to rural revitalization. In the process of managing fund allocation, the previous aspects such as fund project audit and the economic responsibility audit of township leading cadres are comprehensively considered, and according to the principle of selection, attention is paid to the fund integration and overall planning issues related to agriculture. In response to the problem of insufficient infrastructure and industrial revitalization, we should actively combine the main financial investment, pay special attention to project implementation in areas such as rural construction, high standard farmland, and industrial project construction. In the work of rural living environment improvement, we should consider the project plan of audit institutions and follow the principle of non duplicate supervision, especially focusing on rural toilet renovation, clean heating, and rural residents' drinking water. In the process of financial fund audit, the embedding of special fund audit can achieve "multi-use of first instance and multiple results of first instance".

4.2. Actively deepen the embedded audit

The embedded audit is studied in depth, with careful planning and overall consideration. We should actively study the embedded audit supervision model and incorporate the implementation of the rural revitalization strategy into fiscal revenue and expenditure audit, leadership economic responsibility audit, and state-owned enterprise audit. The goal is to ensure that all the audited units related to rural revitalization accept the extended audit, and realize the audit mode of "multiple first instance" and "multiple results of first instance", so as to expand the coverage of rural revitalization audit supervision to the greatest extent. A "checklist" project management approach can also be adopted before the review. After preliminary investigation and research, the information of "project name + project amount + implementation department + project introduction" was recorded in detail for each alternative project, and a detailed ledger was established to ensure the accuracy and pertinence of the information. In the review process, we need to adopt an "in" approach to verify the issues, abandoning the traditional approach of obtaining data first and then on-site verification. Instead, based on policy direction, project objectives, and responsibilities, we will comprehensively evaluate the possible situations of policy implementation and project implementation, taking into account the roles of policy makers, policy implementers, policy beneficiaries, and audit objects, in order to determine specific audit methods. After the review, we will always stick to the position of "zero tolerance" and explore the reasons in depth. The national audit department will again take the disclosure of relevant issues as a key step in the audit work, and strictly crack down on corruption in rural revitalization to help eliminate potential risks, improve welfare and maintain grassroots stability.

In-depth audits of the fund management of rural revitalization and the implementation of policies and measures should be conducted to ensure that all parts related to the implementation of the rural revitalization strategy are strictly supervised by the audit. The audit investigation should focus on the management and use of rural revitalization subsidy funds by the central and provincial finance, the construction of rural revitalization demonstration sites, and the fund management and use of county-level rural revitalization projects. At the same time, according to the audit project plan, we should actively try to embed and integrate the audit organization, implementation of rural revitalization policies, use of special funds, and construction projects of rural revitalization demonstration points into the content of fiscal and economic responsibility audits, in order to maximize the scope of audit supervision on rural revitalization.^[6]

4.3. Analysis according to the actual problems

National audit departments and auditors must stand on a higher political standpoint and strengthen their sense of responsibility and mission for the task of rural revitalization. According to the actual work situation, accurately grasp the core areas of rural revitalization audit. We will always follow the principle of problem-oriented development, deepen the rectification work of problems, and transform the audit benefits into tangible results of rural revitalization construction through embedded audit devices, so as to ensure the effective implementation of the rural revitalization strategy.

4.4. Rectification according to audit reports

On the basis of audit, it is necessary to deeply explore the root causes behind the problems found in the audit, according to the problems revealed in the audit report, and correctly balance the relationship between "treatment" and "prevention", short-term governance and long-term management. Only in this way can we better reveal the problems, standardize the management process, promote the reform, and use the typical problems as warnings, so as to further improve the policy framework and improve the quality of governance. In response to common problems and prominent problems in different regions, industries and sectors, we will immediately introduce targeted policies and measures to ensure that major decisions and arrangements take root. On the one hand, it is necessary to start from the root of the problem, closely around the core idea of the policy, combined with the actual development of the region, and put forward both practical and effective audit opinions. On the other hand, it is necessary to strengthen the comprehensive analysis and judgment of the universal and typical problems, so as to promote the derivation of the fundamental solution to the problem.

We should always be committed to integrating and comparing the rural revitalization problems found in various audit projects, such as finance, funding, investment and environment. We should summarize and summarize in detail whether based on the trend, universality, typical cases and local problems. The main contradictions can be identified from the macro problems, and targeted suggestions are put forward to ensure that the audit results can better serve the decisions of the party and the government, and further promote the in-depth implementation of the rural revitalization strategy.

In addition, the national audit departments should give full play to the application advantages of modern technology and innovate the audit methods according to the uniqueness of the local agriculture issues and rural revitalization audit, so as to improve the effect of the audit^[7]. Through the application of big data technology and integration of audit information resources, the build set "network audit", "real-time monitoring" and "dynamic monitoring" in the integration of audit information platform can be realized. Meanwhile, with the help of computer technology to dynamic and continuously collect audit evidence, a favorable environment for audit supervision can be created, and the efficiency of the audit can be improved. In general, under the guidance of digital audit mode, audit institutions should keep pace with The Times and pay attention to the development of big data correlation analysis from the regional whole and macro. In the study of digital audit models, it is important to actively emphasize the analysis of big data correlation from a regional and macro perspective, especially in deep data mining and cross departmental, cross industry, and cross regional correlation analysis, in order to improve the accuracy and timeliness of audits and more effectively support and ensure the successful implementation of the national revitalization strategy.

5. Conclusion

Embedded audit is regarded as one of the main forces to promote the modernization of China's governance structure and governance capacity. In order to implement the strategic deployment policy of rural revitalization strategy more efficiently and with high quality, embedded audit can better play its supervisory function. In particular, in the process of reviewing special funds involving agriculture and rural areas and key investment subsidies, a variety of audit projects have put forward more stringent and advanced standards for the independence and efficiency of embedded audit. Although the implementation process of embedded audit has encountered many challenges and unpredictable factors, it is necessary to continuously optimize the working process of rural audit, strengthen the system of financial audit, promote the hierarchical progress of financial audit, update audit technology and improve audit methods, so as to ensure the efficient implementation of audit work.

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