

# Research on the Construction of Agricultural and Rural Joint Audit System under the Background of Comprehensive Rural Revitalization

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**Abstract:** In the context of advancing national rural development strategies and accelerating agricultural modernization, a multi-dimensional rural development framework has emerged. Policy documents emphasize that “the most challenging task in national modernization lies in rural areas,” highlighting the critical role of rural transformation in overall development. National policy frameworks have outlined specific measures to promote rural revitalization, including learning from successful rural development programs. This paper focuses on establishing an integrated agricultural audit system within the broader rural revitalization context. By examining current audit practices, identifying emerging demands, and addressing challenges, it proposes a collaborative audit mechanism tailored to agricultural modernization. The goal is to enhance audit efficiency and support sustainable rural development through systematic oversight and innovation.

**Keywords:** Agricultural and Rural Audit; Rural Revitalization; Joint Audit; Institutional Construction

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## 1.Introduction

The report of the 20th National Congress of the Communist Party of China clearly states that “the most arduous and onerous task in building a modern socialist country in all respects remains in rural areas,” emphasizing that continuously deepening the rural revitalization strategy remains a crucial component in China’s high-quality economic development process. It highlights the vital position of comprehensively advancing rural revitalization in China’s socialist modernization drive. Since the 20th National Congress, the Central Committee’s No.1 documents have all focused on “rural revitalization.” In January 2024, the “Opinions of the Central Committee of the Communist Party of China and the State Council on Learning and Applying the Experience of the ‘Thousands of Villages Demonstration and Ten Thousands of Villages Renovation’ Project to Effectively Promote Comprehensive Rural Revitalization” emphasized that advancing Chinese-style modernization requires unremitting efforts to consolidate the agricultural foundation and promote comprehensive rural revitalization. It specifically pointed out that promoting comprehensive rural revitalization should serve as the overall grasp for “agriculture, rural areas, and farmers” work in the new era and new journey, with a greater emphasis on all-round rural development and the introduction of more detailed plans such as “one strengthening, two ensuring, three enhancing.” The shift from “comprehensively promoting rural revitalization” to “promoting comprehensive rural revitalization” indicates a progression from achieving overall rural revitalization to comprehensive development and modernization across specific rural aspects.

The “Opinions of the National Audit Office on Strengthening Audit Supervision in the Implementation of the Rural Revitalization Strategy” sets requirements for audit work in agricultural and rural development, including enhancing coordination, innovating audit techniques, and ensuring resource, information, and result sharing among special audits to achieve deep cross-departmental collaborative audits. According to the characteristics of agricultural and rural work and rural audit, it further explores digital audit models. The “14th Five-Year Plan for National Audit Development” for the first time separately lists agricultural and rural audits, reflecting the significance of agricultural and rural development in the national master plan. It emphasizes the new responsibilities and missions of audit work in the new era, calling for continuous innovation in audit concepts, approaches, methods, systems, and mechanisms, improving centralized audit systems, building a full audit coverage framework, and establishing authoritative and efficient audit operational mechanisms.

Facing the comprehensive rural revitalization plan, policies and systems related to agricultural modernization construction feature wide coverage, extensive influence, high specialization, and development tailored to local conditions, leading to differentiated approaches and policy priorities in rural revitalization across regions. However, current rural revitalization audits remain confined to the scope of rural audits, essentially a single audit model derived from national audit focusing on rural fund management and supervision. The existing rural audit system has not been constructed based on the development characteristics of rural revitalization in different regions. With the more specific measures for comprehensive rural revitalization, conducting rural joint audits allows audit institutions to better identify policy constraints, development obstacles, and institutional flaws in rural revitalization, providing decision-making recommendations and ensuring the smooth progress for the next phase of rural revitalization. Therefore, analyzing the current status and issues of agricultural and rural audits, systematically combing China’s audit system to align with the new requirements of comprehensive rural revitalization, and constructing a rural joint audit model are of significant practical and theoretical importance for the high-quality development of rural revitalization.

## **2.Development Achievements of Agricultural and Rural Audits**

Under the strategy of comprehensively advancing rural revitalization, the state has set more comprehensive, specific, and high-level construction goals for agricultural and rural development. Agricultural and rural audits, as important tools for verification, supervision, and evaluation, serve as indispensable guarantees for implementing pro-farmer policies, safeguarding farmers’ fundamental interests, and establishing agricultural and rural modernization. However, current agricultural and rural audits are merely conducted under the overall coordination of national audits.<sup>[1]</sup> Facing the extremely complex and cumbersome audit environment in rural revitalization, the traditional agricultural and rural audit system cannot adapt to new rural revitalization policies, fails to comprehensively and effectively focus on the implementation of policies, subsidies, pro-farmer policy enforcement, agricultural infrastructure construction, and other complex scenarios under the comprehensive rural revitalization strategy. This may even have adverse effects on the overall implementation of policies.

### **2.1 Continuous Strengthening of Agricultural and Rural Audit Laws**

With the vigorous development of China’s rural economy and the comprehensive implementation of the rural revitalization strategy, the importance of rural audits has become increasingly prominent. However, China’s rural audit legal system remains incomplete, primarily dominated by the Audit Law of the People’s Republic of China. At the local level, agricultural departments in provinces, municipalities, and autonomous regions formulate corresponding implementation measures and regulations based on local conditions and the Regulations on Audits of Rural Collective Economic Organizations promulgated by the Ministry of Agriculture and Rural Affairs to standardize agricultural and rural audit work. To strengthen the construction of internal audit teams in agriculture and rural areas and improve the quality of internal audit work, the Ministry of Agriculture and Rural Affairs has formulated the Administrative Measures for Specially-Employed Auditors of the Ministry of Agriculture and Rural Affairs.

### **2.2 Enhanced Exploration of Agricultural and Rural Audit Models**

Currently, China’s traditional rural audit models mainly include three types: internal audit departments established in township governments, rural audit stations, and entrusted third-party social audits. Among them, the most widely applied in practice is the rural audit station model, which is essentially an internal audit established under the leadership of county

governments, relying on rural township economic management stations. Although it can directly face grassroots levels, penetrate the core of township economic activities, and provide real-time and effective supervision over the revenue and expenditure of fiscal funds, it plays an indispensable role in standardizing rural financial management, safeguarding rural collective economies, improving rural economic returns, and maintaining stable rural development. Facing the development of agricultural and rural modernization, provinces are actively exploring audit models tailored to local conditions. For example, Zhejiang Province has accelerated the construction of the “131” audit framework system and internal audit village resident guidance stations, while the Chongqing Audit Bureau has established the “1+39+N” agricultural and rural audit model.<sup>[2]</sup>

## **2.3 Increasing Professionalization of Agricultural and Rural Audits**

China’s rural economic management system is relatively complex, reflected not only in the diversity of policies and regulations and the complexity of implementation but also in complex relationships related to resource allocation, industrial structure, and land use. At the critical stage of comprehensive rural revitalization, as the government continues to increase support for rural economic development, the categories of project funds involved have become more diverse, covering multiple fields such as agricultural production, rural infrastructure construction, and rural industrial development. The large volume of funds and long project cycles have increased the difficulty and complexity of audit work. On the other hand, agricultural departments in provinces, municipalities, and autonomous regions are accelerating cooperation with audit departments to carry out regular cultivation of more professional auditors. The Ministry of Agriculture and Rural Affairs has issued the Administrative Measures for Specially-Employed Auditors of the Ministry of Agriculture and Rural Affairs in accordance with the Audit Law of the People’s Republic of China, the Regulations for the Implementation of the Audit Law of the People’s Republic of China, and the Regulations of the National Audit Office on Internal Audit Work to further exert the role of internal audits, strengthen internal audit team construction, and promote the improvement of the quality and efficiency of internal audit work in agriculture and rural areas.

## **2.4 Regional Characteristics of Agricultural and Rural Audits**

By the end of 2022, there were 2,843 county-level divisions and 38,602 township-level divisions nationwide, including 21,389 towns, 8,227 townships, and 8,984 subdistricts [National Bureau of Statistics]. Evidently, rural areas at the county and township levels account for a large proportion in China, and the tasks of the rural revitalization strategy are extensive, multi-layered, and subject to diverse environmental changes. Notably, rural areas in China are home to diverse ethnic groups, each with distinct ethnic characteristics and cultural environments. During audits, different regions may face the same development goals but require different development paths. This situation demands flexible audit approaches and methods tailored to local conditions to efficiently complete audit tasks and provide targeted audit recommendations. However, the current rural audit system primarily follows traditional government audit methods and fails to fully recognize the gaps and characteristics among rural regions. The failure to adapt traditional audit methods to local conditions has significantly reduced audit efficiency.

## **3. Policy Demands for Constructing Agricultural and Rural Joint Audits under the Background of Comprehensive Rural Revitalization**

In 2017, the national rural revitalization strategy was formally put forward. Subsequently, the No.1 documents of relevant central authorities for five consecutive years focused on the “rural revitalization strategy”. It has been continuously emphasized that the most arduous and challenging task in comprehensively building a modern country lies in rural areas, and it is necessary to adhere to giving priority to the development of agriculture and rural areas. The 2024 Central Committee’s No.1 document put forward specific plans of “one strengthening, two ensuring, three enhancing,”<sup>[3]</sup> which not only charted new development paths and task priorities for rural revitalization but also posed a series of new requirements for the construction of agricultural and rural audit systems. Therefore, it is essential to systematically and scientifically grasp these requirements to construct a development path for agricultural and rural joint audits that align with the needs of the new era.

### **3.1 New Requirements for Strengthening the Party’s Comprehensive Leadership over “Agriculture, Rural Areas, and Farmers” Work**

Under the background of comprehensively advancing rural revitalization, the focus lies in improving the Party’s institutional

mechanisms for leading agricultural and rural work and strengthening rural reform and innovation. Previous agricultural and rural work systems were incomplete, with insufficient implementation of rural revitalization responsibilities and a lack of development methods tailored to local conditions. Over-reliance on urban audit mechanisms extended to rural management, leading to unclear accountability directions for the “five-level secretaries” (provincial, municipal, county, township, and village Party secretaries) in rural revitalization and slow progress in Party organizations’ promotion of rural revitalization. The system four approaches to the grassroots: visiting villages, solving problems, conducting research, and promoting development was not effectively implemented, with insufficient in-depth investigations failing to resolve issues strongly reflected by farmers. Regular supervision, inspections, and assessments related to agriculture were not institutionalized, placing heavy burdens on grassroots units during inspections. Currently, improving agricultural and rural work systems, implementing rural revitalization accountability, solidly advancing comprehensive rural revitalization, and strengthening the Party committee’s agricultural and rural work system construction require strengthened coordination responsibilities for rural revitalization. However, the existing agricultural and rural audit models, constrained by institutional flaws, single approaches, and a lack of comprehensive policy coverage across all aspects of agricultural development, cannot serve as robust supervisory tools for the Party’s comprehensive leadership over “agriculture, rural areas, and farmers” work, thus generating new demands for constructing agricultural and rural joint audit systems. In the context of strengthening agricultural and rural reform and innovation, while adhering to principles and bottom lines, encouraging local practice-based explorations and institutional innovations, improving land transfer pricing mechanisms, deepening reforms of rural collective property rights, collective forest rights, agricultural water pricing, state farms, and supply and marketing cooperatives all require utilizing the supervisory and verification roles of agricultural and rural joint audits. However, current agricultural and rural audits are limited to ex-post audits of fund usage and policy implementation, unable to meet the new requirements for agricultural and rural reform and innovation. Therefore, it is urgent to establish a new adaptive agricultural and rural joint audit system.

### **3.2 New Requirements for Ensuring National Food Security and Preventing Large-Scale Poverty Reoccurrence**

Under comprehensive rural revitalization, ensuring national food security and preventing large-scale poverty reoccurrence are fundamental. National food security is of utmost importance, serving as the bedrock of national development. Food originates in rural areas, where agricultural cultivated land is the primary base for grain planting and supports most agricultural product planting-production-marketing chains. Rural areas also host major meat product breeding bases, underscoring their critical role in agricultural production. In the process of socialist modernization, agricultural and rural food production must keep pace with the times. Measures include promoting grain and key agricultural product production, implementing the grain yield improvement project, integrating and promoting high-quality farmland, seeds, machinery, and techniques, improving mechanisms for ensuring agricultural input supply and price stability, and exploring the establishment of inter-provincial horizontal interest compensation mechanisms between grain production and sales regions. Strict implementation of the cultivated land protection system involves establishing a “three-in-one” protection system for cultivated land quantity, quality, and ecology, improving quality acceptance systems for supplementary cultivated land, and enhancing post-construction management and re-evaluation mechanisms. Strengthening agricultural infrastructure construction requires converting cultivated land in plain areas with irrigation conditions into high-standard farmland, strengthening full-process supervision of high-standard farmland projects, promoting the construction and modernization of key water sources, irrigation districts, and flood storage areas, and accelerating post-disaster reconstruction. Improving monitoring and early-warning mechanisms for the entire agricultural product industrial chain, promoting food loss reduction across the entire supply chain, and establishing regular and long-term operational mechanisms are also essential.<sup>[4]</sup> Facing numerous grain subsidy policies and the establishment of modern agricultural mechanisms, agricultural and rural audits are characterized by complexity, and diversity. The existing rural audit station model cannot adapt to the increasingly complex agricultural and rural development environment, necessitating the establishment of an all-round, joint audit model. To ensure no large-scale poverty reoccurrence, constructing an agricultural and rural joint audit system is crucial, requiring “retrospective checks” to verify genuine poverty alleviation rather than symbolic achievements. Implementing poverty reoccurrence prevention and assistance

mechanisms demands that agricultural and rural joint audits parallelly supervise the effectiveness and regularity of poverty monitoring and assistance, raising requirements for auditors' professional competencies and enhancing the resilience of the joint audit system.

### **3.3 New Requirements for Enhancing Rural Industrial Development, Construction, and Governance Levels Under the comprehensive rural revitalization strategy, enhancing rural industrial development, construction, and governance levels is key.**

First, enhancing rural industrial development. This involves promoting the integrated development of rural primary, secondary, and tertiary industries, constructing a modern rural industrial system integrating agriculture, culture, and tourism, and transforming agriculture into a modern large-scale industry. Local characteristic industries should be developed based on regional conditions, building local brands, promoting rural tourism clusters, and fostering high-quality homestays and agricultural industrialization consortia. Accelerating the optimization of agricultural product processing requires coordinated development of primary and intensive processing, creating rural characteristic industrial clusters. Promoting high-quality rural circulation development involves improving rural logistics support systems and expanding county-level e-commerce live-streaming platforms. Linking support policies for new agricultural operators and agriculture-related enterprises to mechanisms for increasing farmers' incomes and strengthening dynamic monitoring of migrant worker employment are also critical. Enhancing rural industrial development relies on agricultural and rural joint audit results to optimize future pathways, necessitating sound joint audit systems to ensure the accuracy and Diversified of audit recommendations.

Second, enhancing rural construction. This requires professional demands in areas such as strengthening rural planning guidance, optimizing public service layouts, implementing rural living environment improvement initiatives, and ecological civilization construction. Audit plans must involve experts in township planning, ecology, and environmental science to fulfill audit verification roles and provide valuable rectification suggestions. Policies related to rural infrastructure filling gaps and improving public service systems are characterized by periodicity, permanence, and regularity, requiring agricultural and rural joint audits to adopt continuous and regular follow-up audits rather than focusing solely on post-implementation outcomes.

Third, enhancing rural governance. Promoting rural cultural prosperity involves integrating agricultural civilization with modern civilization elements, strengthening the excavation, collation, and protection of agricultural cultural heritage and rural intangible cultural heritage, and implementing rural cultural relic protection projects. This requires agricultural and rural joint audits to avoid one-size-fits-all rectification supervision and instead provide culturally adapted audit suggestions, necessitating auditors to deepen their understanding of local customs and cultural heritage in addition to professional knowledge. In rural governance, promoting cultural transformation requires agricultural and rural joint audit institutions to strengthen audit supervision over comprehensive management of issues such as exorbitant betrothal gifts, extravagant ceremonies, and improper burials.

## **4. Analysis of Issues in the Construction of Agricultural and Rural Joint Audit System under the Background of Comprehensive Rural Revitalization**

Under the new era's strategy of comprehensive rural revitalization, while new requirements arise, the construction of the agricultural and rural joint audit system faces numerous pressing challenges. These issues stem from both the lagging nature of the traditional rural audit system in adapting to new developments and emerging problems accompanying the new demands of comprehensive rural revitalization. The following four aspects are summarized:

### **4.1 Incomplete Legal Framework for Agricultural and Rural Audits**

Currently, China's agricultural and rural audits are primarily governed by the Audit Law of the People's Republic of China and local implementation measures and regulations formulated by provinces based on the Regulations on Audits of Rural Collective Economic Organizations issued by the Ministry of Agriculture and Rural Affairs. However, the Regulations on Audits of Rural Collective Economic Organizations was promulgated in 2008, suffering from severe obsolescence.<sup>[5]</sup> Facing the new journey of rural and agricultural development in the new era, these laws are insufficient to address emerging issues. The unsound supervision mechanism in the agricultural and rural joint audit legal system increases the risk of audit abuses and misconduct, such as "monetary" and "interest" temptations during comprehensive rural revitalization.



This ultimately elevates audit risks, calls into question the authenticity of audit opinions, and hinders rural revitalization. Ambiguities in legal bases for rural audits persist, as diverse rural industries and policy implementations—unique to rural regional characteristics—lack clear guidance. This leads to uncertainties and conceptual confusion in audit practices. Traditional agricultural and rural audits focus solely on verifying the authenticity of fund usage, whereas modern rural revitalization requires audits of industrial rationality, policy effectiveness, and other specifics. Current laws provide vague scope definitions for rural audits, failing to clearly specify audit objects, contents, and procedures, resulting in unclear guidance. Rural development diversity and distinct regional features are inadequately reflected in audit standards and guidelines, reducing audit relevance and effectiveness.

#### **4.2 Unreasonable Agricultural and Rural Audit Models**

The past single audit station model or audit points established within rural economic management stations cannot adapt to the diversified, regionalized, professionalized development of modern agriculture and rural areas. Existing rural audit models lack standardized operational procedures and work criteria, leading to inconsistent results and poor comparability, undermining audit scientificity and accuracy. Rural modernization, such as industrial clusters, technology-driven agriculture, and big data applications, demands higher IT capabilities. However, traditional audits rely on manual operations and paper documentation for data collection, analysis, and reporting, causing inefficiencies. There is no pre-audit prevention or mid-audit correction mechanism, and traditional models lack tailored approaches to rural specifics, reducing practicality and effectiveness.<sup>[6]</sup>

#### **4.3 Weak Talent Pool in Agricultural and Rural Audits**

Talent is critical to the construction and effective operation of the agricultural and rural audit system. Despite policy, model, and mechanism changes, auditors remain the core of the audit process. However, there is a shortage of agricultural and rural auditors nationwide, especially in remote or underdeveloped regions, hindering audit implementation and rural revitalization evaluation. The comprehensive rural revitalization requires higher professionalism, yet many rural auditors are transferred from economic management stations, lacking systematic audit training and practical experience. This leads to difficulties in risk identification and assessment, undermining audit quality and efficiency. Additionally, auditors often have narrow disciplinary backgrounds, struggling to meet complex audit demands in modern agriculture and technology-driven sectors. There is a lack of talent cultivation planning, with personnel often assigned without localized training.

#### **4.4 Issues of Independence in Agricultural and Rural Audits**

Weak independence is inherent in traditional rural audit station models, which are essentially internal audits under superior government leadership.<sup>[7]</sup> Internal audits face multiple independence constraints: they are influenced by organizational management and prioritize fiduciary responsibility over pure supervisory functions. Firstly, as internal departments, audit stations are subject to leadership interference. When audit results conflict with management interests, independence and impartiality are compromised. Secondly, internal audits focus on organizational efficiency and risk reduction, potentially neglecting external stakeholders. This limits their independence and objectivity. Thirdly, resource and authority limitations—including funding and manpower—restrict rural audit stations from conducting thorough, independent audits. Information and evidence collection may also face obstacles, impeding problem identification.

### **5. Construction of Agricultural and Rural Joint Audit System under the Background of Comprehensive Rural Revitalization**

The construction of an agricultural and rural joint audit system is a comprehensive and systematic project. It requires focusing on the overall framework, including legal support for agricultural and rural audits, the application of specific joint audit models, and the establishment of new talent cultivation mechanisms. Guided by three major audit types, it integrates relevant departments to precisely address diverse issues in comprehensive rural revitalization.

#### **5.1 Establishing and Perfecting Agricultural and Rural Joint Audit Laws**

As the key and most arduous area for socialist modernization, rural development relies heavily on agricultural and rural audits to drive rural revitalization. Under the guidance of the Audit Law of the People's Republic of China, formulating a "Law on Agricultural and Rural Joint Audits" is imperative for the new agricultural era. First, by integrating the Regulations on Audits of Rural Collective Economic Organizations and other rural-related regulations, a unified legal framework will

be established to avoid contradictions, clarify legislative objectives, and define basic principles. Second, audit objects (e.g., rural collective economic organizations, farmer cooperatives, rural enterprises) and scope (e.g., financial transactions, village cadre departures, asset-liability assessments, policy implementation, industrial performance) will be clearly defined to ensure comprehensiveness. Finally, the law will specify audit institutions' establishment, organizational structures, and personnel configurations to guarantee professionalism and independence, while also regulating audit procedures, powers, obligations, and penalties.<sup>[8]</sup>

## 5.2 Constructing the “1+3+N” Agricultural and Rural Joint Audit Model

According to the Audit Law, county-level audit institutions operate under dual leadership, with supervision primarily from higher-level audit authorities. To adapt to rural revitalization, county-level rural joint audit centers will be established. Drawing from “national governance theory” and “immune system theory,” stationing township auditors directly addresses rural complexity,<sup>[9]</sup> enabling effective supervision and constraint of rural power operations. Professional social audit agencies will be introduced to supplement government audits, forming a support model where the government stabilizes their market presence. Township internal audit committees, led by dual county-socially appointed auditors and village representatives, will implement regular audit training and the “Fengqiao Experience” for grassroots prevention and oversight. The model integrates joint audit centers with government, internal, and social audits, supported by cross-departmental collaboration (e.g., finance, transportation, ecology), creating a “1+3+N” framework.

## 5.3 Building a New Agricultural and Rural Joint Audit Talent Team

Scientific talent recruitment and incentives will foster professionalism. Region-specific training programs will emphasize practical case studies and on-the-job learning, incorporating special training for rural revitalization challenges. tracking mechanism will monitor talent development, evaluate outcomes, and adjust strategies to enhance professional competency.

## 5.4 Establishing a Smart Data-Driven Agricultural and Rural Joint Audit Database

Leveraging smart data technologies, a county-level database managed by provincial agricultural departments and supervised by the Ministry of Agriculture will store audit cases and use AI for analysis, improving efficiency. A national network will integrate data from diverse departments, enabling machine learning for predictive analytics and detection of irregularities.<sup>[10]</sup>

## 5.5 Enhancing Independence and Transparency of Agricultural and Rural Joint Audits

Independence will be ensured through cross-departmental coordination while maintaining autonomy, strengthening independence awareness via ethics training and quantitative assessments.<sup>[11]</sup> Audit personnel will sign independence declarations, and whistleblower mechanisms will protect informants. Village resident supervisory committees will monitor audit integrity. Transparency will be enhanced through public audit plans/reports, public bulletins, and information disclosure systems to address villagers' concerns.

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