

# ***Research on Strengthening Strategies for Research-Based Auditing to Support Rural Revitalization***

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**Abstract:** Research-based auditing is an audit model characterized by problem-driven approaches, systematic analysis, and forward-looking research. This paper focuses on the rural revitalization strategy and proposes strategies through which research-based auditing can support its high-quality implementation. The specific strategies include: the transition of audit institutions from a supervisory role to a facilitative one and the establishment of a multi-tiered audit collaboration network; governments' efforts to improve audit information disclosure mechanisms and enhance risk identification and mitigation frameworks; investments in strengthening audit talent development and advancing technological innovations in auditing; policymakers' prioritization of performance enhancement by establishing a scientific performance evaluation system and optimizing the application of evaluation results. By leveraging the enabling role of research-based auditing, the government can ensure that the rural revitalization strategy achieves significant outcomes in efficient policy goal realization, optimized resource allocation, and comprehensive risk prevention and control, thereby injecting new momentum into agricultural and rural modernization and the integrated development of urban and rural areas.

## **1. Introduction**

Rural revitalization is a core strategy for high-quality national development in the new era, and its effectiveness directly impacts the modernization process of agriculture and rural areas. However, on a practical level, some rural areas still face issues such as inefficient resource allocation, policy execution deviations, and oversight gaps in funding, necessitating innovative governance tools to implement targeted policies. Research-based auditing has gradually emerged as an important lever for enhancing the effectiveness of rural governance, as it integrates data analysis, risk warning, and policy evaluation. Research-based auditing not only focuses on compliance review but also emphasizes in-depth research and systematic analysis to reveal institutional shortcomings and propose forward-looking optimization suggestions, thereby injecting sustainable momentum into rural revitalization. This study systematically analyzes the functional positioning, practical bottlenecks, and collaborative pathways of research-based auditing in rural revitalization, providing theoretical references and practical strategies for overcoming the fragmentation challenges in rural governance [1-7].

## **2. Strengthening Strategies for Research-based Auditing to Support Rural Revitalization**

### **2.1.1. Role Positioning of National Audit Institutions: Transitioning from Supervisor to Facilitator**

With the deepening implementation of China's rural revitalization strategy, the role of national audit institutions is evolving. National audit institutions should not only act as supervisors of rural revitalization policies but also become active participants and facilitators in the strategy. This transition is an imperative necessitated by the increasingly complex rural development environment and evolving socioeconomic conditions.

#### **(1) Policy Optimization Recommendations**

National audit institutions should leverage their professional expertise to identify pain points and bottlenecks in rural revitalization policy implementation through systematic analysis and big data processing, thereby proposing actionable optimization recommendations. For instance, they could advise on scientifically planning industrial layouts to avoid ecological damage caused by overdevelopment in industrial revitalization. Auditors might propose tailored development models, such as integrating sustainable agriculture with eco-tourism, based on regional resource endowments and market demands, thereby boosting farmers' income levels.

#### **(2) Data-Driven Decision-Making**

National audit institutions should serve as think tanks for rural revitalization policymaking, providing data and evidence-based support for decision-making. By analyzing fund utilization efficiency, project outcomes, and societal feedback, they can offer actionable insights for local governments to adjust policies. For example, through in-depth analysis of input-output efficiency for specific projects, audit institutions can help local governments identify projects worthy of continued investment and those requiring adjustments or termination.

### **2.1.2. Building a Multi-Tiered Audit Collaboration Network**

Effective audit operations rely on information sharing and resource integration. Governments must establish a five-tier collaboration network spanning provincial, municipal, county, township, and village levels to enhance audit efficiency and foster communication across institutions.

#### **(1) Interdepartmental Coordination Mechanisms**

Within this multi-tiered network, audit institutions should promote collaboration with departments such as agriculture and rural affairs, natural resources, and ecological environment to create synergies in rural revitalization policy execution. For example, they can collaborate with relevant departments to establish evaluation standards and monitoring mechanisms, ensuring mutual support and oversight during policy implementation in land resource management and industrial development [5-7].

#### **(2) Grassroots Audit Capacity Building**

To enhance the relevance and effectiveness of audits, governments must strengthen grassroots audit capabilities by embedding audit personnel directly into townships and villages to oversee and implement rural revitalization policies. Direct engagement with farmers enables auditors to better understand local realities, providing authentic data to support audit activities.

## **2.2. Audit Information Disclosure and Risk Management**

### **2.2.1. Improving Audit Information Disclosure Mechanisms**

The transparency of audit information directly impacts public trust in rural revitalization policy execution. Thus, governments should establish robust audit information disclosure mechanisms [3].

#### (1) Rural Revitalization Audit Information Sharing Platform

Governments should establish a dedicated platform for sharing audit information to enable real-time monitoring and disclosure of fund utilization, project progress, and policy implementation. By leveraging big data analytics, national audit institutions can systematically track fund flows, promptly identify irregular expenditures, and assist grassroots cadres in detecting and rectifying issues, thereby enhancing operational efficiency.

#### (2) Public Oversight Mechanism

Transparency in auditing relies on public supervision. Audit institutions should disclose audit results openly and accept societal scrutiny to strengthen the credibility of audit work. For example, they might regularly publish rural revitalization audit reports—detailing problem rectifications and audit recommendations—to empower the public to participate in oversight, fostering a collaborative governance environment.

#### (3) Risk Early Warning Mechanism

Through systematic analysis and forward-looking research on policy implementation, audit institutions should identify potential risks (e.g., fund stagnation, ecological damage) and establish a risk early warning mechanism. For instance, they could implement an "ecological conservation redline early warning mechanism" during land development projects to trigger immediate corrective actions when issues arise.

### 2.2.2. Strengthening Risk Identification and Mitigation Mechanisms

Risk prevention and control are vital during rural revitalization policy implementation. Governments must enhance risk identification and management mechanisms to improve audit effectiveness.

#### (1) Risk Assessment and Mitigation

Audit institutions should conduct detailed risk assessments to identify vulnerabilities in policy execution and propose targeted mitigation measures. For example, to address fund stagnation, they might recommend a "dynamic fund utilization monitoring platform" for real-time oversight, ensuring efficient capital flow.

#### (2) Dynamic Monitoring Mechanism

Policymakers should implement a dynamic risk monitoring mechanism to enable real-time alerts and interventions for potential risks during policy implementation, ensuring proactive resolution before risks escalate. For instance, if insufficient endogenous momentum is detected in agricultural industry development, local governments must adjust policies promptly to prevent risk proliferation.

#### (3) Adaptive Risk Mitigation

Audit institutions should dynamically adjust risk mitigation strategies based on evolving policy outcomes to optimize effectiveness. For example, if fiscal investments fail to drive employment or income growth in agricultural industries, they should propose integrating "employment/income growth per unit of fiscal investment" into policy objectives to spur refinement.

### 2.3. Talent Recruitment and Technological Innovation

#### 2.3.1. Strengthening the Development of Audit Talent Teams

Talent is one of the most critical factors in enhancing audit quality and efficiency, particularly in the context of rural revitalization, where the cultivation of audit professionals becomes increasingly vital.

#### (1) Recruitment of Interdisciplinary Talents

National audit institutions should introduce interdisciplinary professionals with expertise in rural

revitalization policy research, data analysis, and risk management to elevate the professionalism of audit work. For instance, they can attract talents with experience in agricultural economics, financial management, and auditing to diversify the skill sets of audit teams, enhancing their adaptability to the complex policy environment of rural revitalization.

#### (2) Training for Grassroots Audit Personnel

Governments must strengthen training for grassroots auditors to improve their policy comprehension and implementation capabilities. By regularly organizing specialized audit training programs focused on rural revitalization, training providers can equip grassroots auditors with policy knowledge and auditing skills, thereby enhancing their ability to address practical challenges.

#### (4) Cross-Disciplinary Talent Development

Audit institutions should promote interdisciplinary integration between audit professionals and fields such as agriculture, economics, and management to cultivate auditors with multidisciplinary perspectives. For example, they might develop auditors' capabilities in agricultural economic analysis and project management to ensure they possess not only auditing expertise but also a deep understanding of agricultural development.

### **2.3.2. Promoting Technological Innovation in Auditing**

With rapid technological advancements, audit institutions must leverage cutting-edge tools to enhance audit efficiency and accuracy.

#### (1) Big Data Applications

National audit institutions can utilize big data technology to enhance audit precision and efficiency. For example, they can identify abnormal expenditures, enabling grassroots cadres to promptly detect and rectify issues by analyzing fund flows through big data, thereby reducing human errors and oversights.

#### (2) Artificial Intelligence (AI) Technology

Audit institutions should adopt AI technology to improve the intelligence level of auditing. For instance, AI algorithms can analyze audit data to predict risks in policy implementation, allowing auditors to design proactive risk mitigation strategies and enhance the foresight of audit work.

#### (3) Blockchain Technology

Blockchain technology ensures the authenticity and immutability of audit data. By leveraging blockchain to record fund usage and project execution, audit institutions can effectively prevent data falsification and fraudulent practices.

#### (4) Information System Development

Governments should establish a rural revitalization audit information system to enable real-time monitoring and analysis of fund utilization, project progress, and policy implementation. Such informatization tools empower grassroots auditors to swiftly grasp policy execution status, thereby boosting audit efficiency.

### **2.4. Performance Enhancement Strategies**

#### **2.4.1. Establishing a Scientific Performance Evaluation System**

Building a scientific performance evaluation system provides effective measures and strategies to support the implementation of rural revitalization.

#### (1) Outcome-Oriented Indicators

Policymakers should establish outcome-driven indicators tailored to the characteristics of rural revitalization policies, such as "employment/income growth per unit of fiscal investment," and incorporate them into assessments to ensure the tangible effectiveness of policy implementation.

### (2) Multidimensional Evaluation

Audit institutions must conduct comprehensive evaluations across dimensions including policy execution outcomes, fund utilization efficiency, and project implementation quality to guarantee the thoroughness and objectivity of performance assessments. This multidimensional system offers a holistic reflection of rural revitalization policy performance and serves as a basis for future policy optimization.

### (3) Dynamic Adjustment Mechanism

Local governments should adjust performance evaluation indicators dynamically based on the evolving effectiveness of rural revitalization policies and regional development needs. When issues arise during policy implementation, they can promptly revise relevant indicators to ensure the rationality and relevance of performance evaluations.

## 2.4.2. Strengthening the Application of Evaluation Results

The outcomes of performance evaluations should serve as a critical basis for subsequent policy refinement and resource allocation, driving continuous improvement in rural revitalization efforts.

### (1) Policy Refinement and Adaptation

Governments must link evaluation results to the optimization and adjustment of rural revitalization policies to enhance their effectiveness in achieving goals. For instance, if a region demonstrates insufficient endogenous momentum for rural industrial development, policymakers should adjust policies promptly to incentivize local governments and farmers to jointly participate in implementation.

### (2) Fund Allocation and Policy Prioritization

Audit institutions should tie evaluation results to fund distribution and policy prioritization to motivate local governments to improve resource allocation efficiency. For example, regions with outstanding performance evaluations should receive increased financial and policy support to further leverage their strengths.

### (4) Problem-Driven Improvements

National audit institutions must conduct in-depth analysis of evaluation results to promptly identify issues in policy execution and propose targeted improvement measures. For instance, if excessive fund idle rates are detected in specific projects, they should recommend adjustments to optimize resource allocation and ensure efficient fund utilization.

## 3. Research Conclusions

This study concludes that research-based auditing can empower rural revitalization strategies through the following approaches: the transition of national audit institutions from a supervisory role to a facilitative one and the establishment of a multi-tiered audit collaboration network; governments' efforts to improve audit information disclosure mechanisms and enhance risk identification and mitigation frameworks; investments in strengthening audit talent development and advancing technological innovations in auditing; policymakers' prioritization of performance enhancement by establishing a scientific performance evaluation system and optimizing the application of evaluation results. Through the implementation of the above strengthening strategies, research-based auditing can provide robust support for the high-quality execution of the rural revitalization strategy.

In the future, governments and audit institutions should further deepen the application of research-based auditing in rural revitalization, transforming audit supervision from "post-event correction" to "preemptive early warning" and "real-time control," thereby offering sustainable governance safeguards for the advancement of rural revitalization. Empowered by the enabling role

of research-based auditing, the rural revitalization strategy is expected to achieve significant outcomes in the efficient realization of policy goals, optimized allocation of resources, and comprehensive reinforcement of risk prevention and control. This will inject new momentum into agricultural and rural modernization and the integrated development of urban and rural areas.

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