

The Mechanism and Optimization Path of Policy Implementation Tracking Audit in the Promotion of Rural Revitalization Strategy

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Abstract: Rural revitalization is an important lever for solving the "three rural issues" in the new era. Policy implementation tracking and auditing continue to play a role in policy supervision and correction, optimizing resource allocation, preventing risks, and strengthening responsibility implementation in the promotion of rural revitalization strategy. It is a powerful booster for the promotion of rural revitalization strategy. This article proposes countermeasures and suggestions to optimize the audit system and mechanism, strengthen audit resources and capacity building, clarify audit content and focus, and enhance cross departmental communication and collaboration in response to the institutional mechanisms, human resources, audit content focus, and communication and collaboration issues in the current policy implementation tracking audit in the field of rural revitalization. The aim is to further improve the service efficiency of policy implementation tracking audit and help achieve the goal of comprehensive rural revitalization.

Keywords: Rural revitalization; Policy implementation tracking audit; Mechanism of action; Implementation Path.

1. The Mechanism of Policy Implementation Tracking Audit in the Promotion of Rural Revitalization Strategy

1.1. Supervision and Correction of Policy Implementation

Policy implementation tracking audit can provide comprehensive and dynamic supervision of the implementation process of rural revitalization policies. Auditors timely identify deviations and problems in the policy implementation process by reviewing various stages of policy implementation, such as inadequate policy implementation and improper execution methods. Once problems are identified, the audit department can promptly propose rectification suggestions, urge relevant departments and units to make corrections, and ensure that policies can be accurately implemented according to established goals and requirements. For example, in the audit of rural industrial development policies, auditors can check whether the use of funds is in accordance with the prescribed purposes, whether the implementation of projects has achieved the expected results, and promptly correct any situations that do not meet the requirements to ensure the effective implementation of industrial development policies.

1.2. Optimization Effect of Resource Allocation

The implementation of the rural revitalization strategy requires a large amount of resource investment, including funds, land, manpower, etc. Policy implementation tracking audits can evaluate the allocation and utilization of resources through auditing, ensuring that resources are allocated reasonably to the areas and projects that require them the most. Through auditing, problems such as waste, idleness, and misappropriation in the process of resource allocation can be identified, and suggestions for optimizing resource allocation

can be proposed to improve the efficiency of resource utilization. For example, in the audit of rural infrastructure construction projects, auditors can examine whether the allocation of funds is reasonable, whether there is duplicate investment or resource waste in project construction, in order to optimize resource allocation and improve the quality and efficiency of infrastructure construction.

1.3. Risk Warning and Prevention Function

The policy implementation tracking audit has foresight and can timely identify potential risk factors during the policy implementation process. Through continuous monitoring and analysis of policy implementation, auditors can provide early warning of potential risks and take measures in advance to prevent and resolve them. For example, in the audit of rural financial support policies, auditors can pay attention to the loan disbursement situation of financial institutions to rural enterprises and farmers, evaluate loan risks, timely discover possible non-performing loan risks, remind relevant departments to take measures to strengthen risk management, and ensure the stability of the rural financial market.

1.4. Responsibility Implementation and Strengthening Role

Policy implementation tracking audits can clarify the responsibilities of various departments and units during the policy implementation process. By auditing and evaluating the results of policy implementation, the responsibilities of each responsible party in policy implementation can be determined, and the attribution of responsibility for existing problems and errors can be accurately defined. This helps to strengthen the sense of responsibility of various departments and units, encourage them to fulfill their duties seriously, and actively promote the implementation of policies. For example, in the audit of rural poverty alleviation policies, auditors can clarify the responsibilities of various poverty alleviation departments and assistance responsible persons in poverty

alleviation work, hold accountable units and individuals who have failed in poverty alleviation work, and ensure that poverty alleviation policies can truly benefit impoverished people.

2. Problems in Tracking and Auditing Policy Implementation in the Promotion of Rural Revitalization Strategy

2.1. Imperfect Audit System and Mechanism

At present, the relevant systems and mechanisms for tracking and auditing the implementation of rural revitalization policies are not yet sound enough. The audit regulatory system has a certain lag, and some audit contents and standards lack clear regulations, resulting in a certain degree of arbitrariness in the actual operation of audit work. There are also some problems with the audit management system, as the coordination and cooperation between the audit department and other departments are not smooth enough, which affects the efficiency and effectiveness of audit work. In addition, the application mechanism of audit results is not perfect enough, and the problems discovered in the audit have not been rectified and handled in a timely and effective manner, which weakens the authority and influence of the audit.

2.2. Insufficient Audit Resources and Capabilities

The rural revitalization strategy involves a wide range of fields, and the task of tracking and auditing policy implementation is heavy, but currently audit resources are relatively limited. The insufficient number of auditors makes it difficult to meet the needs of large-scale audit work, resulting in certain limitations on the coverage and depth of audit work. At the same time, the professional structure of auditors is not reasonable enough, and there is a lack of professionals in related fields such as agriculture, rural economy, and policy research, which affects the quality and level of audit work. In addition, audit techniques are relatively outdated, and traditional audit methods are difficult to adapt to the requirements of the big data era, which affects the efficiency and accuracy of audit work.

2.3. The Audit Content and Focus Are Not Clear Enough

In the follow-up audit of the implementation of rural revitalization policies, the audit content and focus are not clear enough. Some audit work places too much emphasis on compliance audits of fund usage, while neglecting the evaluation of policy implementation effectiveness. For some emerging areas of rural revitalization, such as rural e-commerce and rural tourism, audit work has not been followed up in a timely manner, resulting in a lack of effective supervision of policy implementation in these areas. In addition, there are deficiencies in the audit of policy coordination in the audit work, and insufficient attention has been paid to the connection and coordination between various policies, which has affected the overall implementation effect of the policies.

2.4. Poor Communication and Collaboration in Auditing

The follow-up audit of policy implementation involves multiple departments and units, and communication and collaboration need to be strengthened. However, in practical work, the communication channels between the audit department and other departments are not smooth enough, and information sharing is not timely. The lack of effective collaboration mechanisms between departments has led to difficulties in obtaining relevant information and data for audit work, which has affected the smooth progress of audit work. In addition, there are communication issues between the audit department and the audited entity, with low cooperation and even resistance from the audited entity, which increases the difficulty of the audit work.

3. Optimization Path for Policy Implementation Tracking and Auditing in the Promotion of Rural Revitalization Strategy

3.1. Improve Audit System and Mechanism

Establish a sound regulatory system for tracking and auditing the implementation of rural revitalization policies, clarify the content, standards, and procedures of audits, and improve the standardization and legalization level of audit work. Optimize the audit management system, strengthen coordination and cooperation between the audit department and other departments, establish and improve the joint meeting system for audit work, hold regular meetings, strengthen communication and collaboration, and form a working force. Improve the mechanism for utilizing audit results, establish an audit rectification tracking system, strengthen supervision and inspection of the implementation of rectification of audit findings, ensure the effective use of audit results, and enhance the authority and influence of auditing.

3.2. Strengthen Audit Resources and Capacity Building

Increase investment in audit resources, enrich the team of auditors, and improve the quantity and quality of auditors. By recruiting and training professionals in fields such as agriculture, rural economy, and policy research, we aim to optimize the professional structure of auditors. At the same time, strengthen the professional training of auditors to improve their professional skills and overall quality. In addition, actively promoting innovation in audit techniques and introducing modern information technologies such as big data and cloud computing to improve the efficiency and accuracy of audit work.

3.3. Clarify the Audit Content and Focus

According to the goals and tasks of the rural revitalization strategy, clarify the content and focus of policy implementation tracking audits. While paying attention to the compliance of fund use, strengthen the evaluation of policy implementation effectiveness, with a focus on auditing whether policies have achieved expected goals and effects. Strengthen the audit of emerging rural revitalization areas, timely follow up on the implementation of policies in rural e-commerce, rural tourism and other fields, and ensure the healthy development of these areas. In addition, strengthen

the audit of policy synergy, pay attention to the connection and coordination between various policies, and promote the overall implementation effect of policies.

3.4. Strengthen Audit Communication and Collaboration

Establish a sound communication and coordination mechanism between the audit department and other departments, and strengthen information sharing and communication. Establish an audit information platform to achieve data sharing and interconnection among departments, and improve the efficiency and accuracy of audit work. Strengthen communication between the audit department and the audited entity, understand the needs and opinions of the audited entity through holding symposiums, distributing survey questionnaires, etc., and improve the cooperation of the audited entity with the audit work. At the same time, strengthen the training of auditors' communication skills and improve their ability to communicate and collaborate with various departments and units.

4. Conclusion

The follow-up audit of policy implementation in the promotion of rural revitalization strategy plays an important role in ensuring the effective implementation of policies, optimizing resource allocation, preventing risks, and strengthening the implementation of responsibilities. However, there are still some problems in the institutional mechanism, resource capacity, content focus, communication and cooperation of the follow-up audit of the implementation of rural revitalization policies. By improving the audit system and mechanism, enhancing audit resources and capacity building, clarifying audit content and focus, strengthening audit communication and collaboration, and other optimization paths, the quality and effectiveness of tracking and auditing the implementation of rural revitalization policies can be effectively improved, providing strong guarantees for the smooth implementation of rural revitalization strategies. In the future, with the continuous

promotion of the rural revitalization strategy, policy implementation tracking and auditing work needs to constantly adapt to new situations and requirements, continuously innovate and improve, in order to better play its supervisory and guarantee role.

Acknowledgments

This work is supported by Anhui Philosophy and Social Sciences Planning Project (Grant No: AHSKQ2020D02).

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