

# Pathways for National Audit to Facilitate High-quality County-level Economic Development

Longguang Qiu, Xuan Zhao\*

Faculty of Economics and Business Administration, Yibin University, Yibin, Sichuan 640000, China

\*Corresponding Author

## Abstract

**High-quality county-level economic development is an inevitable requirement for achieving Chinese modernization. This study argues that national audit, serving as the “immune system” of county-level governance, should strengthen the foundation of digital auditing, foster high-caliber audit professionals, promote research-oriented auditing, and integrate various types of national audit. Through full coverage audit and the establishment of a national audit closed loop, the functions of national audit can be fully leveraged to create value and safeguard the modernization of county-level economic systems. In turn, the pursuit of high-quality county-level economic development in the new era will be inherently consistent with Chinese modernization.**

## Keywords

**National Audit; County-level Economic Development; Chinese Modernization.**

## 1. Introduction

China's economy and society have entered a new era and reached a new stage of development, where achieving high-quality development across all regions has become an inevitable choice. Recently, both the Chinese central government and local governments have consistently emphasized that realizing Chinese modernization requires the coordinated modernization of the entire national economy and society. Chinese modernization encompasses agricultural modernization and county-level economic modernization. High-quality county-level economic development is not only a key driver for advancing rural revitalization and agricultural modernization but also an inevitable claim for achieving the modernization of county-level economies.

Research on the high-quality county-level economic development is abundant. Scholars have offered insights from multiple perspectives, including the new development paradigm [1], emerging industries [2], industrial revitalization [3], new quality productive forces [4], business environment [5], urban-rural integration [6, 7], digital economy [8], innovation [9], talent revitalization [10], finance [11], and diagnostic assessments [12]. Collectively, these contributions have provided valuable insights and practical guidance for promoting high-quality development in county economies. Nevertheless, few studies [13] have explored the role of national audit in this process from the perspective of national audit, leaving an important research gap. National audit, through comprehensive coverage of county-level economic assessments, can effectively perform their functions, further enhance governance capacity, strengthen the “immune system” of high-quality county-level economic development, and ultimately safeguard the healthy and sustainable development of county economies.

By examining how national audit can holistically, multi-dimensionally, and systematically empower the high-quality county-level economic development, it provides access to identify the pathways through which national audit achieves full coverage of county economies, the

mechanisms by which audit functions are exercised, and address the processes of identifying, analyzing, and rectifying problems revealed in audit. Such research findings enrich the literature in this field, and provides practical reference for how national audit can promote high-quality county-level economic development across different regions. The paper argues that the role of national audit in advancing high-quality county-level economic development can be realized through the following pathways.

## **2. Promoting High-quality County-level Economic Development through Policy tracking audit**

Central Committee of the Communist Party of China(CPC)and the State Council attach great importance to the high-quality county-level economic development, and have introduced a series of major plans and policy measures to this end. From the perspectives of county-level politics, economy, society, culture, and ecological environment, the coverage extends to areas such as high-quality county economic development planning, industrial development, new-type urbanization, rural revitalization, integrated urban-rural development, regional coordinated development, and agricultural and rural modernization.

First, from the perspective of national audit, audit institutions should promptly grasp the various systems, policy documents, and major decisions issued by the central and local governments and relevant departments to support county-level economic development. In this way, they can establish and regularly update a policy document database, conduct exploratory research before auditing, and accurately assess the effects of policies. Second, through policy tracking audit, audit institutions can evaluate the implementation of policies and the performance of responsible entities. In the operation of county-level power, attention should be focused on the party and government leading cadres and state-owned enterprises are an important force driving county economic development. Both are vital for the implementation of development policies at the county level. Through policy tracking audit, audit institutions can accurately assess the implementation of the Party and state's economic policies and decisions, the county's economic development plans, major economic decisions, execution, and effectiveness by county-level responsible entities. This can further enhance political awareness. Specifically, from the perspective of governing the county and modernizing the national governance system and capacity, the policy tracking audit can reveal potential policy distortions or inadequate implementation among county-level Party and government organs, state-owned enterprises, and key officials. Third, by giving full play to the functions of policy tracking audits, namely disclosure, prevention, and resistance, audit institutions can urge rectification of the above issues, thereby ensuring strict compliance with orders and the smooth implementation of government policies. This, in turn, empowers the creation of a sound county-level business environment, stimulates the vitality of market entities, and ensures that audit results are meaningful for policy-making and policy implementation in promoting the high-quality county-level economic development.

## **3. Promoting High-quality County-level Economic Development through Fiscal Audit**

Strengthening the full coverage of county-level fiscal audits. It means bringing every link of fiscal revenue and expenditure, along with the related policies, entities, organizations, projects, and responsible persons, within the scope of audit. By coordinating pre-audit, mid-audit, and post-audit processes, problems can be identified, analyzed, and addressed in a timely manner, thereby maximizing audit effectiveness.

First process is pre-audit. Since each organization and project has its own characteristics, thorough research is necessary to ensure the quality of fiscal audit. This includes examining the county's annual fiscal capacity, assessing government debt risks, reviewing the "three guarantees", and analyzing the key expenditure priorities of the county-level government for the year. Based on understanding of above aspects, pre-audit should be aligned with major fiscal policies and decision arrangements, allowing auditors to make informed assessments in advance. Coordination and communication with relevant government departments are also crucial to prevent the recurrence of historical issues. Besides, fiscal audit should be tailored to the realities and future trends of county-level economic and social development. Such requirements can promote high-quality county fiscal budgeting, clarify audit directions and objectives, identify audit content and priorities, and ultimately forms a well-grounded and scientific county fiscal audit plan.

Second process is mid-audit. Focusing on the "politics-policies-projects-funds-key responsible persons" process, audit departments should, in accordance with the county fiscal audit plan, comprehensively and rigorously implement audits of county-level budget execution. For example, auditors need to determine whether the flow of fiscal revenue and expenditure is reasonable and compliant, whether fiscal funds are proportionally and optimally allocated, and whether these funds are being used efficiently. People's livelihood, the prevention and resolution of local government debt risks, the management of county-level state-owned assets, and the fulfillment of performance targets are key areas where attention should be given. By engaging in supervision throughout the entire process of budget execution, audit departments can promptly detect various fiscal problems, analyze their causes, and contribute to the successful completion of the first half of fiscal audit.

Third process is post-audit. Local governments must take full responsibility and ensure solid "post-audit" rectification. For fiscal issues identified in audits, the responsible entities, leaders, and specific persons in charge must be clearly designated. In addition, a whole-process management mechanism for rectification should be established, with coordinated linkage of discipline inspection, supervision, and auditing to ensure that responsible parties complete rectification within the prescribed time frame and along defined paths. Moreover, local governments should strengthen rigid budgetary constraints and enforce accountability mechanisms. For the application of audit result, the implementation of fiscal audit rectifications should serve as an important reference in the evaluation, appointment, dismissal, rewards, and punishments of leading cadres. In this way, audit departments contribute to the effective completion of the latter part of fiscal audit.

In summary, fiscal audit is a part of national audit. By strengthening county-level fiscal audit, leveraging its functions of "prevention, disclosure, and resistance" and advancing reforms, various issues of non-compliance, irrationality, illegality, and inefficiency in the fiscal field can be effectively addressed. This, in turn, helps establish fiscal systems and mechanisms conducive to the high-quality county-level economic development. Through enhancing supervisory effectiveness, optimizing resource allocation, and preventing systemic risks, fiscal audit provides strong safeguards for the high-quality county-level economic development.

#### **4. Promoting High-quality County-level Economic Development through State-Owned Enterprise Audit**

State-owned enterprises (SOEs) are important participants and builders in county-level economic development, serving as both a vital material and political foundation of the Party. Thus, the high-quality development of SOEs is an essential guarantee for high-quality county-level economic development. As SOEs are the objects of national audit, SOE audit constitutes an integral part of national audit work. The audit supervision of SOEs is a complex and

comprehensive system. By achieving full coverage of SOE audits and conducting regular “economic check-ups” of county-level SOEs, the high-quality development of SOEs can be effectively ensured.

#### **4.1. Implement Full Coverage of County-level SOEs Audit to Ensure the Correct Development Direction Of SOEs**

The CPC Central Committee, the State Council, and local people’s governments have kept pace with the times, deepened reforms, and introduced a series of major decisions, arrangements, and policy measures concerning the development of SOEs. County-level SOEs must implement these major measures from a high political standpoint, ensuring that policy measures are aligned with the realities of county-level economic and social development and are implemented without distortion or deviation.

Strengthening SOEs audit helps reveal whether there are issues in their development direction. For example, whether different types of county-level SOEs are accurately positioned in terms of function; whether they prioritize their core responsibilities, principal businesses and essential functions. And whether the investment orientation of county-level SOEs and state-owned capital is consistent with the principle of concentrating state-owned capital in industries and key sectors related to national security and the lifelines of the national economy. In addition, whether the investment orientation is focused on public services, emergency response capacity, and public welfare sectors that concern people’s livelihood, as well as on forward-looking and strategic emerging industries. Moreover, whether the institutional arrangements for advancing original innovation in county-level SOEs are reasonable, whether the classification-based performance appraisal system is scientific and whether there are problems in embedding Party leadership into all aspects of corporate governance of county-level SOEs.

Implementing full-coverage audits of county-level SOEs and giving full play to the functions of national audit provide a guarantee to the correct development direction of county-level SOEs.

#### **4.2. Implement Full Coverage of County-level SOEs Audit to Promote the Modernization of Enterprise Risk Management Capacity**

Full coverage of county-level SOEs audit can reveal the types and causes of risk distribution, provide recommendations for enterprise risk management, and enhance their capacity to prevent and mitigate risks, ultimately ensure that risk control remains within the tolerance range of county-level SOEs.

#### **4.3. Implement Full Coverage of County-level SOEs Audit to Promote Development Capacity**

The implementation, effectiveness, and obstacles encountered in carrying out the major decisions and arrangements made by the CPC Central Committee and the State Council are directly reflected in enterprises. These decisions cover a wide range of areas, such as driving qualitative, efficiency, and dynamism transformations in economic development, improving total factor productivity, and accelerating the establishment of an industrial system characterized by the coordinated development of the real economy, technological innovation, modern finance, and human resources. Therefore, through full-coverage SOE audit, it is possible to accurately assess whether county-level SOEs are aligned with the “new development philosophy”, and whether corporate governance, strategic management, and routine operations are scientific and efficient. For problems that arise, SOE audit can exercise their functions to urge county-level SOEs to build on their strengths and address weaknesses, thereby enhancing their capacity for sustainable development.

#### **4.4. Implement Full Coverage of County-level SOEs Audit to Enhance Compliance Management Capacity**

Based on an overall assessment of the current situation, many county-level SOEs face problems in areas such as complying with financial and economic laws and regulations, standardizing the exercise of power, and improving internal control mechanisms. Through full-coverage of county-level SOEs audit, issues related to enterprise development strategy, corporate governance, and company management can be identified. By promoting rectification through audit supervision, enterprises can be guided toward compliant operations, the system of checks and balances in power can be strengthened, and the quality of corporate governance and management capacity can be improved.

#### **5. Promoting High-quality County-level Economic Development through Financial Audit**

Finance is the core of the economy, and the development of county economies cannot be achieved without financial support. County-level finance, by facilitating capital formation, optimizing the industrial structure of the county economy, and promoting the flow of other production factors, has significant effects and occupies a central hub position in supporting county-level economic development.

Financial audit should promote financial reform and innovative development while ensuring the quality of financial services for the real economy. First, the audit department should implement full coverage of county-level financial audit. It includes urging county financial institutions fully implement major policies and decisions issued by the Party and the government that are conducive to the high-quality development of county economies. And the government promote the innovative development of county-level “technology finance, green finance, inclusive finance, pension finance, and digital finance”, thereby further addressing issues of “financial repression” and “finance deviating from the real economy”. Additionally, county financial institutions should provide high-quality financial services to major county strategies, key areas, and weak links. For example, supporting the cultivation of county-level Specialized and Sophisticated SMEs and providing quality financial services to new types of rural economic organizations.

Second, the audit department can conduct a comprehensive “economic check-up” of county-level financial institutions. This process can uncover a wide range of issues in areas such as corporate governance, strategic management, internal controls, and business operations. For corporate governance, problems may exist in the governance mechanisms and institutional arrangements among the Party Committee, Shareholders’ Meeting, Board of Directors, Board of Supervisors, and senior management (such as the bank director and vice director). For strategic management, weaknesses may be found in strategy formulation, implementation, evaluation, and adjustment. Regarding internal control systems and processes, shortcomings may include inefficiency or ineffectiveness. In financial operations, issues such as operational risks may emerge. In light of these problems revealed by financial auditing, two key roles of financial audit can be emphasized. The first one is advisory function, providing recommendations and insights to support the high-quality development of county financial institutions. The second one is defensive function, working in coordination with regulatory bodies to supervise and urge county financial institutions to rectify problems, thereby fostering sound development and building sustainable core competitiveness. In short, financial audit can empower a healthy county-level financial ecosystem and contribute to the high-quality development of county economies.

## 6. Promoting High-quality County-level Economic Development through Agricultural and Rural Audit

National audit includes agricultural and rural audit. The economic and social development of agriculture and rural areas must be subject to audit supervision to ensure the quality of agricultural and rural development. Agricultural and rural audit refers to audit conducted in the broad agricultural sector, including competent agricultural and rural authorities and their affiliated secondary budgetary units, such as agricultural technology extension agencies, animal husbandry and veterinary agencies, and agricultural industry development entities. It mainly involves reviewing and inspecting fiscal and financial revenues and expenditures, policy implementation, project construction, and the effectiveness of fund utilization in the economic activities of these units.

Audit authorities should strengthen agricultural and rural audit, focusing on the issues identified in the auditing process. These include inadequate implementation of policies designed to strengthen, benefit, and enrich agriculture and farmers; deficiencies in project management; poor management of agriculture-related funds; and insufficient oversight by agricultural and rural authorities over their subordinate units, among others.

To address the various issues identified in agricultural and rural audit, the auditing function should be fully leveraged. First, from the strategic perspective of rural revitalization, common prosperity, and agricultural and rural modernization, audit should delve into the underlying causes of the problems and provide targeted recommendations to address the challenges facing county-level agricultural and rural economic development. Second, promote coordinated regulation and strengthen audit accountability. Audit authorities should urge the responsible entities and their principal leaders to rectify problem. Third, efforts should be directed toward solving the pressing concerns of rural residents, focusing on the implementation of agricultural policies, the execution of projects, and the use of funds by county-level agricultural and rural departments, thereby ensuring rural economic development can be achieved. Fourth, agricultural and rural audit should play its due role in improving the basic rural management system, strengthening supportive policies for agriculture and farmers, advancing land reform, refining the mechanisms for comprehensive rural revitalization, and promoting agricultural and rural technological innovation and digital development. Collectively, these measures will drive the high-quality development of county economies.

## 7. Promoting High-quality County-level Economic Development through Resource and Environmental Audit

Chinese modernization is characterized by harmonious coexistence between humanity and nature. Promoting green and low-carbon economic and social development is a key step in achieving high-quality development. Similarly, high-quality county-level economic development must meet the standards of green and low-carbon economic and social development, as well as the modernization of harmonious coexistence between humanity and nature.

Implement full-coverage resource and environmental audit at the county level. These audits aim to reveal both the achievements and the problems of county governments, enterprises and institutions, social organizations, and relevant officials in effectively implementing the political intentions, strategic planning, and practical requirements of the CPC Central Committee's decisions on ecological civilization. By identifying the root causes of existing issues and taking targeted measures to address them, audits can promote problem rectification, help improve the county-level institutional framework for ecological civilization, and achieve an integrated outcome of "pollution reduction, carbon mitigation, ecosystem restoration, and green growth".

Ultimately, these can foster green, low-carbon, and sustainable economic and social development at the county level.

## **8. Promoting High-quality County-level Economic Development through Livelihood Audit**

The well-being of the people and the pursuit of common prosperity is the aspiration of CPC's governance. A series of major decisions and arrangements made by the Party and the government in the field of people's livelihood, as well as the fulfillment of entrusted responsibilities in the formulation and implementation of related policies, require supervision by livelihood audit. The scope of livelihood audit extends to all levels of government and their departments, enterprises and public institutions, communities, and country dweller that are responsible for the allocation, management, and use of livelihood funds. The livelihood audit focuses on the public services provided to improve people's well-being, including the funding and projects related to education, employment and re-employment, healthcare, social security, housing support, ecological and environmental protection, income distribution, and new rural construction.

National audit encompasses livelihood audit. Implementing full-coverage livelihood audit at the county level enables a comprehensive and systematic examination of the entire chain of "policies-funds-projects-responsible entities and individuals" in the livelihood sector. By fully leveraging the functions of livelihood audit, it helps to improve and strengthen the systems, institutions, and mechanisms for safeguarding and enhancing people's well-being, effectively addressing the most pressing, immediate, and practical interests of country dweller. This, in turn, continuously meets the people's aspirations for a better life, promotes all-round human development, consolidates public support, strengthens people's recognition of the Party, the state, and governments at all levels, and inspires popular creativity. Thereby it can contribute to the high-quality development of county economies.

## **9. Promoting High-quality County-level Economic Development through Economic Responsibility Audit**

Economic responsibility audit is an important component of the national audit supervision system. According to "Audit Law of the People's Republic of China" and "Regulations on Economic Responsibility Audit of Party and Government Leading Cadres and Leading Personnel of State-Owned Enterprises, it is mandatory to conduct economic responsibility audit of the performance of Party and government leading cadres and leading personnel of state-owned enterprises and institutions. This is because their performance has a direct impact on the high-quality development of the county economy.

Implementing full coverage of economic responsibility audit for Party and government leading cadres and leading personnel of state-owned enterprises and institutions mainly refers to auditing, within the prescribed scope, the actual performance of these leaders in fulfilling their economic responsibilities. This includes assessing compliance, soundness, effectiveness, scientific and democratic decision-making, authenticity, legality and conformity, economic efficiency, social benefits, ecological benefits, and integrity. Through this process, problems are identified, rectification recommendations are proposed, accountability is pursued, and responsible leaders are urged to correct mistakes and improve their performance. By fully leveraging the functions of economic responsibility audit, the effectiveness of county-level leaders in governance and entrepreneurship can be enhanced, thereby promoting the high-quality development of the county's economy and society.

## **10. Promoting High-quality County-level Economic Development through Research-Oriented Audit**

The development of county economies is influenced by numerous and complex factors, with different mechanisms. These factors span across politics, economy, science and technology, laws and regulations, society, culture, and ecology, making the operation of county economies highly dynamic. Promoting the high-quality development of county economies through national audit requires audit authorities to uphold innovative audit concept and integrate the philosophy, methods, and working models of research-oriented auditing throughout the entire audit process at the county level. In other words, audit projects should be treated as research topics for investigation and analysis, integrating auditing with research in practice.

Before the audit, research should be conducted on the current situation and future development trends of the county economy in order to identify the key variables and bottlenecks affecting its high-quality development, and to scientifically formulate the county audit's annual plan. During the audit, innovative methods and technologies should be applied. Based on sufficient audit evidence, auditors should uncover the potential issues. In accordance with the "Three Distinctions", they need to issue objective audit reports that reflect both the achievements and problems of the audited entities, analyze the root causes of the issues in depth, and put forward targeted rectification recommendations. After the audit, they further track the audited entity's rectification measures and potential new issues. Then, they can summarize audit experience to ensure the establishment of a complete audit closed-loop.

Applying research-oriented audit in county-level national audit practices enhances the initiative and value-creating capacity of national audit, advances forward shifting of audit oversight, and effectively fulfills auditing functions throughout pre-event, during, and post-event stages. In doing so, it serves the dual purpose of "solving existing problems and preventing potential risks", and significantly improves the effectiveness of national audit in promoting the high-quality development of county economies.

## **11. Promoting High-quality County-level Economic Development through Building a Strong County-level Audit Team**

National audit should keep pace with the times by pursuing self-purification, self-improvement, self-reform, and self-enhancement. It should establish audit systems, mechanisms, institutions, and approaches that align with Chinese-style modernization. And it is vital to build a politically and professionally competent auditors team to safeguard and advance the high-quality development of the economy and society.

### **11.1. Politically Strong and Disciplined Audit Team**

Persistent efforts should be made to strengthen the political development of national audit. Auditors should thoroughly study "Xi Jinping Thought on Socialism with Chinese Characteristics for a New Era" as well as relevant national laws and regulations, so as to enhance their political understanding, political judgment and execution. In response to the latest changes in domestic and international circumstances, timely education on current situations and policies should be provided to help auditors accurately grasp the overall context of national development and policy orientation, thereby improving their judgment and decision-making capacity in complex situations. Political competence should be regarded as an important criterion for the assessment and promotion of auditors, thus fostering an endogenous motivation for their political advancement.

In audit work, it is essential to consistently uphold the centralized and unified leadership of the CPC central committee over auditing activities and ensure that auditing proactively and efficiently serves the overall work of the Party and the state. And auditors consciously enhance

their political awareness when planning audit, strictly observe political discipline during audit implementation, proactively apply political perspectives when analyzing social and economic issues, and actively employ political standards when evaluating audit findings.

Building a politically strong and disciplined audit team is essential to fulfilling the mission of national audit, providing solid political assurance for the healthy development of the national (including county-level) economy and for social stability.

## **11.2. Highly Competent and Professional Audit Team**

Although the remarkable achievements in development of national audit team, county-level auditing still faces shortages in human resources and relatively weak audit capacity, which are not aligned with the requirements of high-quality auditing and full audit coverage.

By focusing on talent recruitment and cultivation at the source, capacity enhancement, and performance assessment and incentives, efforts should be made to build a highly competent and professional county-level audit cadre team, thereby advancing the high-quality development of auditing in the new era.

### **11.2.1 Leveraging Individual Strengths and Strictly Controlling Selection and Appointment Process**

First, establish a talent recruitment platform to attract outstanding professionals. A comprehensive analysis of the current audit team should be conducted. And in the recruitment and personnel transfers, emphasis should be placed on key areas and high demanded specialties such as resource environment, project cost management, and financial investment, with the goal of selecting high-caliber talent according to high standards. Second, build a competitive selection and appointment platform that highlights the “professional” nature of personnel recruitment and utilization. Third, create a flexible exchange platform by facilitating internal cross-functional job rotation mechanisms to cultivate more interdisciplinary talent.

### **11.2.2 Addressing Competency Gaps to Solidify Professional Expertise**

Adhering to the combination of education and training with practical experience, a “multi-channel cultivation” approach should be adopted to enhance auditors’ professional competence and vocational spirit. The authorities should strengthen business training to consolidate fundamental skills by formulating annual education and training plans, conducting specialized training by category, encouraging key professionals to teach, and inviting experts and scholars to deliver lectures. Through intensive training, thematic programs, and audit forums, auditors’ professional capacity can be effectively improved. Besides, emphasis should be placed on practice-oriented training, treating audit projects as “training grounds” for audit talent development. By assigning auditors to tasks such as disciplinary inspections, special investigations by discipline inspection commissions, and special audit commissioner’s office assignments, they can sharpen their skills and enhance their capabilities.

### **11.2.3 Maximizing Potential to Cultivate Diligent and Incorruptible Conduct**

Competence should be assessed based on practical achievements. And audit authorities promote “equal emphasis on diligence and integrity” to guide auditors to act with courage, competence, and ambition. Through performance comparisons, audit authorities accurately assess audit accomplishments and integrate evaluation results with personnel promotion and appraisal, establishing a clear orientation that values practical work and outcomes. A balanced approach of both strictness and flexibility should be adopted to encourage responsible action, with full implementation of the principle of “Three Distinctions”. The audit fault-tolerance and error-correction mechanism should be improved, and the procedures for such mechanisms should be optimized, so as to provide strong support for auditors and encourage them to devote themselves to their work.

### 11.3 Digitally Competent Audit Team

The continuous emergence of new technologies, such as mobile internet, the Internet of Things (IoT), cloud computing, big data, block chain, 5G, artificial intelligence (AI), and robotic process automation (RPA), has given rise to a wide range of technologies for digital auditing. This makes it imperative to strengthen the audit digital workforce through the development of “digital employees”, thereby effectively advancing the deep application of digital auditing and fostering new audit models, processes, and paradigms.

Therefore, efforts should be made to strengthen capacity enhancement program for auditors' digital auditing capabilities. Specifically, from recruitment to appointment, various approaches should be adopted to comprehensively improve auditors' skills in the era of digital auditing. These include technical skills, data analysis capability, communication skills, innovation capacity, management competence, risk identification and risk management ability, cross-departmental collaboration skills, ethical and compliance awareness, and continuous learning aptitude. By building an audit force with exceptional digital proficiency and capabilities, national audit can achieve revolutionary transformations in its models, processes, and paradigms. This enables national auditing to enhance operational efficiency, break down institutional barriers, improve precision in execution, and strengthen timeliness and regulatory accuracy. Furthermore, it empowers audit authorities to conduct accurate risk assessments and provide actionable recommendations to audited entities. Through its evolution into value-added audit, national audit can effectively fulfill its role within the national oversight system and promote high-quality economic and social development.

## 12 Conclusion

This paper analyze the pathways through which national audit promotes high-quality county-level economic development. The findings show that by consolidating the foundation of digital auditing, building an audit team, implementing research-oriented auditing, and integrating various forms of state audit, full coverage audit can achieve a closed-loop national audit system. This approach fully leverages the functions of national audit, realizes its value-creating role, ensures the formation of a modern county-level economic system, and ultimately achieves high-quality development of county-level economies in the new era.

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