

National audit promotion Thoughts on the Construction of "Double Centers" in Xi 'an

Jingrui Chi

School of Management, Xi 'an Engineering University, Xi'an 710000, China

ABSTRACT

A few days ago, Xi 'an was approved to build a comprehensive science center and a scientific and technological innovation center (hereinafter referred to as "dual center"), becoming the fourth city in China to be approved to build a "dual center", marking a new stage of scientific and technological innovation in Xi 'an towards high-quality development. Building a comprehensive science center will help to achieve a major breakthrough in basic science and original ability; Building a scientific and technological innovation center is more conducive to accelerating the industrialization of scientific research results. As an important part of national governance, national audit plays an active role in promoting healthy and efficient economic development and maintaining social stability. Therefore, we can play its audit function, focus on the practical problems existing in the construction of "double centers", and finally promote the comprehensive competitiveness of Xi' an.

KEYWORDS

Science and technology innovation center; Comprehensive national science center; National audit

1 Introduction

Under the background of increasing globalization, the world economy is also showing a trend of regionalization, with Munich, Bangalore

Key cities in the world, such as Seoul and new york, have put forward the policy of building a world-wide or regional science and technology innovation center, and have successively issued strategic plans that suit their own reality. Recently, the 20th National Congress of the Communist Party of China clearly stated that China must adhere to the principle that science and technology are the primary productive forces and innovation is the primary driving force, and accelerate the realization of high-level scientific and technological self-reliance. Guided by the strategic needs of the country, we will gather strength to carry out original and leading scientific and technological research, resolutely win the battle for key core technologies, and implement a number of strategic, overall and forward-looking national major scientific and technological projects. Shaanxi is the bearing place of major national strategies such as building the "Belt and Road", promoting the development of the western region in the new era to form a new pattern, ecological protection and high-quality development in the Yellow River basin. As an innovative city, Xi 'an should embody "Xi 'an's responsibility" in the implementation of the innovation-driven development strategy, further enhance its independent innovation ability, give play to the role of national central cities in radiation, and enhance the overall level of regional scientific and technological innovation [1]. Building a "dual center" will gather and allocate global innovation resources, profoundly change the innovation pattern of Xi 'an and Shaanxi, promote the coordinated development of China's regions,

and help build a strong country in science and technology. National audit can help Xi 'an to build a comprehensive national science center and science and technology center by strengthening the supervision and evaluation of the construction of science centers and science and technology centers.

2 The goal of building a "double center" with global influence in Xi 'an: leading and benchmarking

At present, comprehensive national science centers are located in developed areas with rich scientific and educational resources, but have not been laid out in northwest China. by

Therefore, Xi 'an proposed to build an internationally competitive Silk Road Science and Technology Innovation Center at the end of the 14th Five-Year Plan and strive for a national regional science and technology innovation center. In February 2018, the Shaanxi Provincial Government signed an agreement with the Chinese Academy of Sciences to jointly build the first comprehensive science park of the Chinese Academy of Sciences in the west: Xi 'an Science Park. Two important documents, Agreement on Building Xi 'an Science Park of China Academy of Sciences and Memorandum of Agreement on Building Xi 'an Science Park of China Academy of Sciences, are clear: support Shaanxi Province and Xi 'an to catch up and surpass, and provide support for the construction of Silk Road "Science and Technology Innovation Center" and "Comprehensive National Science Center" [2]. Relying on the deep integration of high-level universities, research institutes and high-tech enterprises, Xi 'an has laid out and built a number of major scientific and technological infrastructures, scientific and educational infrastructures and cutting-edge cross-cutting research platforms, organized high-level cross-cutting research, and produced major original scientific achievements and subversive industrial technologies. At the beginning of 2023, Xi 'an held a press conference on "Implementing the Spirit of the 20th Party Congress and Promoting the High-quality Development of Xi 'an". The conference introduced that Xi 'an was approved to build a comprehensive national science center and a scientific and technological innovation center, making it the fourth city approved to build a "dual center" after Beijing, Shanghai and Guangdong-Hong Kong-Macao Greater Bay Area. The innovation port in the west is the main base of Qin Chuangyuan, and Chang 'an University Town covers most colleges and universities in Xi 'an. High-tech GDP accounts for more than a quarter of Xi 'an, and Silk Road Science City accounts for a high proportion.

New nearly 70%. Xi 'an's regions with the strongest ability to cash in industries, such as BYD, ZTE, Yisiwei and Samsung, are all concentrated here. In 2022, Xi 'an's R&D investment intensity reached 5.18%, ranking second among sub-provincial cities. At the same time, Xi 'an promoted the construction of national attosecond light source, molecular medicine transformation center and other large scientific devices, and accelerated the layout of high-energy innovation platforms. The construction of Xi 'an Science and Technology Innovation Center fills the "blank" in the layout of northwest China, which is helpful to enhance the display of Xi 'an in the overall situation of national innovation and seize the opportunity for urban development in the new round of competition.

3 the relationship between national audit and the construction of "double centers"

3.1 Mechanism and characteristics of national audit

National audit refers to the specialized activities of national audit institutions to inspect, examine and supervise the implementation of government budget revenue and expenditure and accounting data by state organs, administrative institutions and state-owned enterprises in accordance with

relevant laws and regulations. In addition to specialized audit institutions (such as the National Audit Office), national audit institutions also include professional audit institutions such as finance, taxation, customs, the People's Bank of China or specialized banks. For government administrative organs, national audit is also a kind of professional supervision in administrative supervision and an indispensable part of financial administration.

First of all, the national audit has clear independence. auditing bodyIt is set up separately and is not affiliated to any other department or business organization. Audit institutions and personnel do not directly participate in the daily economic planning and management. The audit funds and income of the national audit have a stable source and are not restricted by the audited entity. The funds are independent, included in the fiscal budget, and borne by governments at all levels to ensure the independence of law enforcement. 客观性 . Secondly, the state audit is mandatory. In this kind of audit activity, the national audit institution is the main body of behavior, which audit procedure、Audit methodThe use or selection of methods is guided by completing the audit task and improving the efficiency of audit work. Although the cooperation of the audited entity in the audit activities also affects the audit work effect, generally speaking, the audited entity must unconditionally accept the supervision and inspection of the audit institution. Finally, the national audit is a comprehensive economic supervision department. On the one hand, it has the characteristics of wide supervision. It monitors the running track of economic activities from different aspects and links by reviewing, authenticating and evaluating the financial and financial revenues and expenditures that comprehensively reflect economic activities. It plays an irreplaceable comprehensive role in macroeconomic regulation and control, and on the other hand, it has the characteristics of wide supervision, not only through a large number of micro-audits, Directly supervise micro-subjects to carry out economic activities according to law, promote the implementation of macro-control measures at the micro level and improve the micro-economic benefits, and reflect the situation to decision-making departments through comprehensive analysis of extensive micro-audit activities, make suggestions, promote the improvement and perfection of macro-control, and indirectly improve.Macroeconomic benefit^[3].

3.2 The function of national audit

Audit function refers to the effectiveness and ability of audit in economic and social operation. In reality, the function of audit is often not strictly distinguished. The "immune system" function of national audit includes:

- preventive function. By virtue of its endogenous deterrent effect and independence advantage, audit can deter acts that endanger the interests of the state, the collective and the people, and prevent illegal ideas from turning into illegal acts; Give early warning of the universality, tendency and incipient problems found, so as to prevent the incipient problems from turning into trend problems and local problems from turning into global problems.

- reveal the function. Audit reflects the real situation of the audited object and exposes its existing problems through certain methods and channels. To realize audit supervision, we must expose violations of laws and regulations, economic crimes and other acts; Expose system obstacles, system defects, management loopholes and other issues; Expose phenomena that harm the interests of the people, endanger national security, and undermine democracy and the rule of law.

- resistance function. By handling punishment, making suggestions and urging rectification, the audit promotes the improvement of the system, standardizes the mechanism and perfects the system, thus suppressing various "diseases" in the economic and social operation. Because of its unique position and wide coverage, national audit can provide objective and reliable economic and social operation information for the government and its relevant departments. In the process of

obtaining information, we should not only reveal the problems, but also analyze the causes of the problems from the phenomenon to the essence, from the individual to the general, from the local to the overall situation, from the signs to the trend, from the micro to the macro, and put forward suggestions on reforming the system, perfecting the legal system, perfecting the system, standardizing the mechanism, strengthening management and preventing risks, so as to promote the quality of economic and social operation and promote the comprehensive, coordinated and sustainable development of the economy and society [

3.3 Connotation and significance of "double center" construction

Comprehensive national science center is an important platform for national competition in the field of science and technology and the basic platform for the construction of national innovation system.

Building a comprehensive national science center will help to gather world-class scientists, break through a number of major scientific problems and cutting-edge technological bottlenecks, significantly improve the level of basic research in China and strengthen the original innovation ability. The Science and Technology Innovation Center is a demonstration highland and a pioneer area of reform, which takes the science and technology platform as the core, focuses on science and technology products, takes the innovation of system and mechanism as the guarantee, and aims at leading development and continuously creating new economic growth points. It shoulders the important mission of providing powerful impetus for building China into a world science and technology power and realizing the goal of "two hundred years".

The construction of comprehensive national science centers and scientific and technological innovation centers is of great significance, which mainly includes the following points: First, to enhance the national scientific and technological innovation ability: comprehensive national science centers and scientific and technological innovation centers bring together top scientific research talents at home and abroad, the most advanced research facilities and technology platforms, which can promote the national scientific and technological innovation level and promote China's economic development and social progress. Second, promote cooperation in Industry-University-Research: comprehensive national science centers and science and technology innovation centers are closely linked with industries, which can strengthen the combination of scientific and technological research and industrial application, further stimulate innovation vitality and creativity, and provide more space and support for enterprise innovation. Third, enhance international competitiveness: the construction of comprehensive national science centers and scientific and technological innovation centers is an important measure for China to realize the strategy of strengthening the country through science and technology, and it is also a way to promote the competitiveness of global scientific and technological industries. The construction of these centers will enable China to quickly catch up with and gain a leading position in scientific and technological innovation in various fields. The fourth is to provide a solid foundation for the development of science and technology: the construction of comprehensive national science center and scientific and technological innovation center is carried out to meet the research of major scientific and engineering problems. These centers will provide advanced research facilities, scientific research conditions and talent teams, promote the rapid development of science and technology, and let us run at the forefront of science and technology [5].

In a word, the construction of a comprehensive national science center and a scientific and technological innovation center is an important strategy for China to enhance the sustainable competitiveness of science and technology, accelerate the transformation of economic structure and drive innovation-driven development, which will certainly bring great influence to China's

future development.

3.4 Coupling mechanism of national audit and "double center" construction

In the supervision system of the party and the state, the state audit occupies a decisive position. The Government Work Report of 2021 proposed that governments at all levels should strengthen management, accept various forms of supervision according to law, consciously and actively, and strengthen audit supervision. From this point of view, the enhancement of Xi 'an's comprehensive competitiveness can not be separated from the promotion of national audit. National audit has the performance of exposure, early warning and defense. Exposure means supervising the implementation of national policies, publicly exposing possible problems, objectively and truly reflecting problems and promoting the implementation of policies; Early warning is to predict and warn the risks that may occur in the system and affect the social and economic operation by virtue of its position within and independent of the system; Defense is to improve the system and mechanism by "checking and filling gaps", which is counterproductive to the efficiency of national governance. The performance of national audit can directly affect the allocation of economic resources and indirectly affect the government administration. In the implementation of the "Double Center" construction in Xi 'an, the first function of the national audit is that the auditors will audit the budget expenditure of the "Double Center" to ensure that the budget is used in accordance with the predetermined plan and the resources are used reasonably, and put forward relevant opinions for the reference of the management department. Second, the auditors will audit the capital flow of the "double centers" construction projects to ensure that all expenditures are necessary and can be fully utilized. Third, auditors will audit whether various rules and regulations, standards, policies and regulations are observed, and ensure that all construction work and activities are fully guaranteed. Fourth, auditors will audit the risks of the "double center" construction project, find out all kinds of risks existing in the project in time and put forward corresponding preventive and solving measures to ensure the smooth completion of the project. Through these audit measures, the national audit institutions can supervise and manage the construction process of "double centers", find problems in time and put forward reasonable suggestions and opinions in the construction process, so as to improve the national scientific and technological level and promote the national economic and social development [6].

4 Opportunities and Challenges Facing Xi 'an under the Construction of "Double Centers"

1 Talent introduction: building a comprehensive science center requires a large number of high-quality scientific research talents, and science and technology innovation centers also need high-tech accumulation.

To support. However, at present, the scientific and technological strength in Xi 'an is relatively weak, and the quality of college graduates in this area needs to be improved. Therefore, how to attract talents, how to attract excellent scientific and technological teams, encourage them to take root here, strengthen the training of high-level talents, establish a strong joint system with enterprises and promote innovation and entrepreneurship are the keys to building a "double center" [7].

2 Capital investment: the construction of "double centers" requires huge funds and long-term investment and support. The government or enterprises can provide

This provides financial support, but how to ensure investment benefits and how to prevent waste

needs more experience and theoretical knowledge. It is necessary to study and make good use of national policy dividends and constantly explore and implement diversified financing models.

3. Industrial base: Xi 'an has a good manufacturing tradition, which needs to be modernized in strategic emerging industries and information technology.

Combine science and technology to form a new industrial model and enhance comprehensive strength. Therefore, it is an opportunity under construction to develop high-tech industries, improve the industrial chain and transform traditional industries with high technology.

4. Academic system: A comprehensive science center needs not only a strong team of scientific research talents, but also a relatively perfect science.

Surgical system. The existing discipline structure and academic tradition need to be further optimized, and new ecology and schools should be introduced and cultivated.

5. Institutional arrangement: Xi 'an needs to establish and improve all kinds of innovation and entrepreneurship systems to build a science and technology innovation center. For example, research and development are more flexible.

Our policies, ensuring that resources are put in the same way as the return flow of income, standardizing financing, strengthening intellectual property protection and other related systems must walk between policy guidance and market operation.

5 the national audit to promote the construction of Xi 'an "double center" countermeasures and suggestions

National audit regards economic and social development as an organism, and carries out all-round, whole-process, regular or indefinite work on it.

Continuous inspection, so as to fully grasp the existing problems, check the lack of error correction, and further, it is necessary to judge the potential operational risks in development in advance, put forward treatment suggestions, and promote stable and healthy economic and social development. Scientific and technological innovation is the core driving force for the healthy development of social economy. The transformation of industrial structure, resource conservation and the construction of an environment-friendly society all require innovation as the fundamental driving force. Insufficient innovation ability will not only lead to low development efficiency, but also do great harm to national economic security as a whole. Therefore, the development and efforts of local government's innovative governance work have become an important indicator of the efficiency of national audit work [8].

The specific measures are as follows: First, strengthen the budget audit: the state audit institutions can strengthen the Xi' an municipal government's efforts to raise funds.

Use financial management and budget control in the process to carry out audit supervision to prevent problems such as waste of resources and financial opacity. Strengthen financial supervision: National audit can supervise and audit the financial operation of Xi 'an Science and Technology Innovation Center, find and solve financial problems in time, and ensure the safe, rational use and accurate arrival of funds. The second is to promote project audit: the national audit institutions can carry out major audit cases, classify whether the implementation of projects conforms to the plan of 10,000 people, leading figures of high-end talents at home and abroad, and various innovative and entrepreneurial projects and other relevant policies and regulations, and urge and rectify places that may violate policies and laws and regulations. Third, improve the performance audit: the national audit institutions can focus on the research platform, researchers and project achievements in the field of science and technology in Xi 'an through performance audit, ensure that the input and output are relatively true and complete, especially the audit of project establishment, fund use, transformation and application, and encourage the creation of a coherent and effective path of

scientific and technological development. Fourth, join the think tank research: National audit institutions can also establish professional teams, focus on the construction direction of Xi 'an Science Center and Science and Technology Innovation Center, monitor the emerging technology formats and development trends, provide relevant databases and services for Xi 'an government and enterprises, and constantly optimize the evaluation system and working mechanism. Fifth, improve the system construction and promote the integration of resources: the national audit can put forward opinions and suggestions for improvement according to the audit results, help Xi 'an Science and Technology Innovation Center to establish a sound system, clarify various rules and regulations, management responsibilities and work processes, and ensure the orderly development of all work. The national audit can also audit the resource integration of Xi 'an Science and Technology Innovation Center, promote the rational allocation of resources by relevant departments, strengthen cooperation and coordination, promote the sharing of innovative resources, and enhance the comprehensive strength of the Science and Technology Innovation Center. Sixth, strengthen risk prevention and control and optimize management mode: National audit can audit the risk prevention and control work of Xi 'an Science and Technology Innovation Center, help the Science and Technology Innovation Center to discover and deal with all kinds of risks in time, improve management level and coping ability, and ensure the long-term and steady development of the Science and Technology Innovation Center. National audit can audit the management mode of Xi 'an Science and Technology Innovation Center, promote the innovative management mode of Science and Technology Innovation Center, improve efficiency and quality, promote the transformation and industrialization of innovation achievements, and make contributions to promoting high-quality economic development. Seventh, improve transparency and credibility: the state audit can audit the information disclosure and public finance of Xi 'an "Double Center", strengthen information transparency and credibility, and improve the public's trust and recognition of "Double Center". Eight is to promote industrial upgrading: the national audit can provide reference opinions and suggestions for Xi 'an and Shaanxi provinces to formulate strategies for upgrading and developing science and technology industries through the audit of "double centers", and promote the structural optimization and upgrading of local industries. Nine is to promote international exchanges and cooperation: national audit can strengthen the exchanges and cooperation between Xi 'an Science and Technology Innovation Center and international scientific and technological innovation field through international audit cooperation, and promote the internationalization of scientific and technological achievements and the expansion of the international market.

Through the above means, the national audit institutions can more comprehensively and systematically supervise and evaluate the construction of comprehensive national science center and science and technology innovation center in Xi 'an, and promote scientific and technological innovation and industrial upgrading, so as to better lead the economic development of central and western China and make contributions to the scientific and technological progress and economic development of China.

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About the Author

Jingrui Chi, Master.