

Research on the Construction of a Collaborative Audit Governance System for Rural "Micro-Corruption"

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Abstract: The "micro-corruption" in rural areas has become a bottleneck restricting rural revitalization and the modernization of rural governance. How to effectively address this issue warrants in-depth research. Based on a review of domestic and international literature, this study analyzes the motivations and logical framework for constructing a collaborative audit governance system for rural "micro-corruption." From the perspectives of system theory and synergy theory, it proposes a theoretical model of a collaborative audit governance system for rural "micro-corruption," led by government auditing and closely coordinated with disciplinary inspection, supervision, and village affairs oversight committees. Furthermore, the study explores the operational mechanisms and pathways of this system, aiming to provide a scientific mechanism and pathway reference for addressing rural "micro-corruption" in China. Ultimately, this research seeks to support the implementation of the rural revitalization strategy and advance the modernization of rural governance.

Keywords: Rural "Micro-Corruption"; Collaborative Audit Governance System; Theoretical Model; Operational Mechanism

1. Introduction

Against the backdrop of comprehensively advancing rural revitalization and governance modernization, the issue of rural "micro-corruption" has become increasingly prominent, posing a significant obstacle to the healthy development of the rural economy and society. Rural "micro-corruption" refers to the exploitation of "micro-power" by rural public officials for personal gain in processes such as resource allocation and policy implementation. This not only severely infringes upon the

legitimate rights and interests of rural residents but also erodes the credibility of grassroots governance and hinders the modernization of rural governance. Since the concept of "micro corruption" was first proposed in 2016, the country has paid high attention to it and regarded it as a major hidden danger that affects social fairness, justice, harmony and stability.

In recent years, frequent occurrences of rural "micro-corruption" have impeded the effective implementation of the rural revitalization strategy. To curb this problem, the country has introduced a series of policy measures. For instance, in 2019, the country has issued the Guiding Opinions on Strengthening and Improving Rural Governance, which proposed the establishment and improvement of a supervision system for "micro-power," integrating real-time, multi-party monitoring mechanisms involving public oversight, village affairs supervisory committees, higher-level supervision, and audit supervision. This marked the institutionalization of a multi-stakeholder collaborative supervision system as a crucial direction for rural governance. Furthermore, for six consecutive years (2019-2024), the No. 1 Document has emphasized the need to address rural "micro-corruption," and from 2019 to 2023, it has consistently stressed the importance of collaboration between auditing, disciplinary inspection, and village affairs supervisory committees to form a cohesive supervisory force. These policies highlight that promoting multi-stakeholder collaborative governance for rural "micro-corruption" is an essential measure in the government's broader anti-corruption framework. In this context, government auditing has emerged as a key force in addressing rural "micro-corruption," with its role and functions becoming increasingly significant. Establishing a collaborative audit governance system for

rural "micro-corruption," led by government auditing and supported by disciplinary inspection and village affairs supervisory committees as subsystems, is not only a concrete response to the government's directives but also an urgent necessity for enhancing rural governance efficiency and protecting farmers' rights.

From the perspectives of system theory and synergy theory, the collaborative audit governance system for rural "micro-corruption" is a complex and dynamic system, whose effective operation relies on the close coordination of its subsystems. With the advancement of national digital rural pilot programs, digital rural development has provided strong technological support for constructing this governance system. Exploring how to build such a system and ensuring its effective operation have become pressing issues. Against this backdrop, this study integrates system theory and synergy theory within the context of national digital rural pilot initiatives to construct a collaborative audit governance system for rural "micro-corruption," offering new insights into tackling rural "micro-corruption."

2. Literature Review

2.1 Research on the Concept and Characteristics of Rural "Micro-Corruption"

A thorough investigation of rural "micro-corruption" auditing first requires a clear understanding of its definition and characteristics. This study focuses on two key aspects: the hierarchical status of the individuals involved and the financial scale of the cases, to distinguish rural "micro-corruption" from conventional corruption.

One aspect is the high and low positions of the subjects involved in rural "micro corruption". Verma et al. (2017)^[1] argue that the primary perpetrators of rural "micro-corruption" are grassroots government officials. Nicaise (2019)^[2] suggests that rural "micro-corruption" mainly occurs between ordinary citizens and grassroots civil servants. Wu et al. (2021)^[3] found that village-level officials exhibit higher corruption levels than township officials. Bu(2021)^[4] categorizes the key actors of rural "micro-corruption" into two groups: township

government officials and members of the community's "two committees" (i.e., village officials). Jin et al.(2022)^[5]in their study of grassroots "micro-corruption," included all officials below the county level who exercise public power, as well as members of urban neighborhood committees, Party branches, rural village committees, and Party general branches. Wang et al. (2022)^[6] identified village officials as the primary actors of rural "micro-corruption." Liu (2023)^[7] stated that rural "micro-corruption" commonly occurs within grassroots autonomous organizations, institutions managing public resources, and township-level administrative bodies.

The second aspect is the amount of money involved in rural "micro corruption" cases. Ruan et al. (2023) ^[8] in their study of rural elections and land development, found that rural "micro-corruption" typically involves relatively small amounts of money. Bu (2017)^[9] described rural "micro-corruption" as characterized by minor embezzlement and small-scale benefits, with generally low monetary values. Yu et al. (2018)^[10] defined rural "micro-corruption" as violations involving less than 30,000 yuan. Li et al. (2021)^[11] noted that, due to its small financial scale, rural "micro-corruption" is often overlooked despite its potential harm. Zhu (2022)^[12] highlighted the covert nature and low monetary value of rural "micro-corruption," particularly in issues such as excessive spending on government receptions. Liu (2023)^[7] emphasized that while rural "micro-corruption" involves relatively small amounts, it directly infringes upon the fundamental rights and interests of the general public.

2.2 Research on the Causes and Governance of Rural "Micro-Corruption"

Various scholars have proposed different perspectives on the causes and governance of rural "micro-corruption." Verma et al.(2017)^[1] argued that the root cause of rural "micro-corruption" lies in deficiencies in grassroots governance structures, and those effective solutions involve mobilizing public participation and enhancing the governance willingness of grassroots officials. Bu (2021)^[4] linked rural "micro-corruption" to weak Party governance at the grassroots level and suggested that reforms in grassroots Party

organization systems are necessary to enhance governance and oversight capacity. Xu et al. (2021)^[13] identified two key factors contributing to rural "micro-corruption": disparities in economic-geographic spatial resources and the expansion of corrupt actors. They proposed a governance strategy based on legal mechanisms for prevention, control, and punishment. Jin et al. (2022)^[5] attributed grassroots "micro-corruption" to internal inefficiencies in power structures and weak external government-society interactions. They suggested a comprehensive governance framework integrating subject collaboration, power-responsibility alignment, and government-society cooperation. Wang et al. (2022)^[6] argued that power centralization, supervision failures, weak legal awareness, and an entrenched "officialdom" mentality contribute to rural "micro-corruption." They recommended improving village-level power lists, strengthening supervision and inspections, reinforcing legal education, and increasing villagers' participation. Tao et al.(2023)^[14] identified inadequate supervision, lack of supporting infrastructure, mismatches between technology and governance needs, and weak technological capabilities in grassroots government as the main causes of rural "micro-corruption." They suggested improving governance efficiency through technological and structural innovations and enhanced supervision mechanisms. Chen (2023)^[15] viewed rural "micro-corruption" as a result of power distortion and emphasized the need for reforms in power distribution, information transparency, and oversight mechanisms.

Existing domestic and international research on rural "micro-corruption" governance provides valuable theoretical support, offering numerous governance strategies. However, studies that examine the collaborative governance of rural "micro-corruption" involving government auditing, disciplinary inspection, and village affairs supervisory committees remain limited. Additionally, research on constructing a collaborative audit governance system from a synergy governance perspective is scarce. To address this gap, this study integrates system theory and synergy theory to construct a collaborative audit governance system for rural "micro-corruption" and explores mechanisms and pathways to ensure its effective operation.

The findings aim to serve as a theoretical reference for grassroots audit institutions in conducting rural "micro-corruption" audit practices.

3. Motivations and Logic of Constructing a Collaborative Audit Governance System for Rural "Micro-Corruption"

Based on in-depth theoretical exploration and empirical analysis, this study aims to construct a framework for a collaborative audit governance system for rural "micro-corruption." It explores the internal motivations driving collaborative governance while addressing external challenges such as fragmented audit resources and information silos. Additionally, it examines the digital development status of Jiangxi Province's pilot counties for digital rural governance, analyzing the practical foundation for system construction. From the three dimensions of theory, practice, and technology, this study comprehensively examines the rationality and feasibility of system construction, providing valuable references for the collaborative audit governance of rural "micro-corruption" and promoting the improvement and development of the rural governance system.

3.1 Motivations for Constructing a Collaborative Audit Governance System for Rural "Micro-Corruption"

3.1.1 Internal motivations

Since the concept of "micro-corruption" was introduced, the governance of rural "micro-corruption" has received high-level attention from the central government. Despite strengthened anti-corruption efforts, the problem remains complex and widespread, posing significant governance challenges. Therefore, there is an urgent need to establish a comprehensive and systematic collaborative governance system that engages multiple departments and stakeholders to tackle this intricate issue.

Rural "micro-corruption" often involves key aspects of livelihood funds and project management. As a critical tool for oversight and evaluation, auditing plays a vital role in the collaborative governance of rural "micro-corruption." Moreover, the rapid development of information technology and the digital economy presents new requirements for audit-based collaborative governance.

Enhancing the collaborative audit governance system for rural "micro-corruption" is thus an urgent necessity.

The construction of a collaborative audit governance system for rural "micro-corruption" is an inherent requirement for advancing rural governance modernization. In response to the urgent need for rural governance transformation, the application of digital tools to enhance the collaborative audit governance system has become a key task. The "Internet + Supervision" platform provides a new approach to building a digital audit governance model capable of identifying, predicting, and addressing rural "micro-corruption" with precision. Additionally, as the rural revitalization strategy progresses, ensuring effective integration between rural "micro-corruption" governance and the broader rural revitalization agenda has become increasingly important. Therefore, in constructing a collaborative audit governance system for rural "micro-corruption," it is crucial to align with the comprehensive development goals of rural revitalization at the strategic, policy, and institutional levels to achieve seamless coordination and further advance rural governance modernization.

3.1.2 External motivations

The collaborative audit governance of rural "micro-corruption" faces practical challenges, notably the fragmentation of audit resources and the existence of information silos. Uneven rural digitalization and incomplete data-sharing mechanisms among government departments result in scattered information resources and a lack of standardized auditing processes. These information gaps hinder effective collaboration between grassroots audit agencies and supervisory entities such as disciplinary inspection commissions, weakening the overall efficacy of collaborative auditing efforts.

Additionally, the covert nature of rural "micro-corruption" presents a major challenge to audit-based governance. On the one hand, corruption manifests in diverse forms, often intertwined with political and economic interests, daily social interactions, and governance activities, making detection and tracking difficult. On the other hand, due to the complexity of corruption patterns and the unique social structures of rural areas, corrupt activities are frequently disguised as routine

transactions, making traditional audit methods inadequate in exposing corruption. Addressing these external challenges necessitates the construction of a robust collaborative audit governance system for rural "micro-corruption."

3.2 Logic of Constructing a Collaborative Audit Governance System for Rural "Micro-Corruption"

3.2.1 Theoretical logic

From the perspective of system theory, constructing a collaborative audit governance system capable of efficiently integrating resources and sharing information is a necessary pathway to resolving the challenges associated with rural "micro-corruption" audits. This system will break the traditional silos of audit resources by integrating audit functions at different levels, enabling real-time information sharing and effective resource utilization. This, in turn, will enhance audit efficiency and precision, helping to prevent and mitigate rural "micro-corruption."

From the perspective of synergy theory, the collaborative audit governance system is a dynamic and complex system that requires the study of synergy patterns among its subsystems. Achieving an orderly and coordinated operation of the entire system necessitates internal collaboration. The system consists of three subsystems: government auditing, disciplinary inspection, and village affairs supervisory committees. Although these entities differ in governance mechanisms, responsibilities, operational processes, and behavioral patterns, they share a common goal: the supervision and regulation of power. Their interconnected nature makes it essential to integrate their operational mechanisms through a synergy-based approach to amplify the effectiveness of anti-corruption oversight.

Additionally, embedding theory underscores the importance of integrating information technology into the collaborative audit governance system as a key strategy for overcoming governance challenges. The application of digital technology in grassroots governance has become a fundamental trend. In the context of rural "micro-corruption" audits, embedding information technology enables interoperability between government auditing, disciplinary inspection, and village affairs supervisory committees through the

"Internet + Supervision" platform. This facilitates resource integration, information sharing, and decision-making support, thereby breaking down traditional administrative information barriers and promoting interactive and synergistic governance.

3.2.2 Practical logic

The key to constructing a collaborative audit governance system for rural "micro-corruption" lies in establishing an efficiently coordinated supervisory network. This network must operate across different levels and fields, forming a governance framework based on three levels: macro, meso, and micro. At the strategic level, the system must ensure the coordination and alignment of governance objectives, values, environmental factors, and institutional structures. At the management level, it should facilitate the efficient allocation of human, financial, and material resources. At the operational level, it should achieve seamless coordination in planning, implementation, and feedback processes.

To achieve this, barriers must be dismantled to establish a supervisory network led by government auditing, with active participation from disciplinary inspection and village affairs supervisory committees. In this structure, government auditing provides professional guidance, disciplinary inspection ensures effective enforcement of oversight mechanisms, and village affairs supervisory committees contribute grassroots-level monitoring, collectively ensuring the smooth operation of the collaborative audit governance system.

To further enhance governance capabilities, the system should be digital-driven, integrating information technology to enable seamless online and offline coordination. The "Internet + Supervision" platform plays a crucial role in this integration. Through this platform, Government auditing can leverage real-time rural governance data for analysis and decision-making. Disciplinary inspection can reinforce oversight and policy enforcement. Village affairs supervisory committees can identify and report governance issues, supporting audit and disciplinary work. For cases that cannot be fully addressed online, on-site auditing and evidence collection should be conducted, ensuring deep integration between digital and traditional auditing

approaches.

3.2.3 Technological logic

On the one hand, the development of Internet information technology provides important technical support for the construction of the rural "micro corruption" audit collaborative governance system. At the beginning, the Internet, as a one-way information transmission platform, could provide a basic data collection and processing mechanism for the construction of the system. Subsequently, the enhancement of the Internet interaction function promoted the real-time interaction and information sharing between departments, further strengthening the technical support. In the 21st century, Internet information technology has entered a stage of deep development, and information technology has begun to be deeply integrated with traditional industries. Integrating information technology applications into the governance process of rural "micro corruption" is an inevitable requirement to comply with the development of the times.

On the other hand, in the context of national digital rural pilot construction, the first batch of national digital rural pilot counties (cities) in Jiangxi Province have made remarkable achievements in rural digital construction and rural Internet. For example, Chongren County has achieved full coverage of 4G base stations in 151 administrative villages and steadily promoted the construction of 5G base stations. The coverage rate of county towns, high-tech zones, and towns has reached 100%. Like Chongren County, other pilot counties (cities) in the province have also actively invested resources to build data centers and digital rural platforms, providing technical support for the aggregation, governance, and application of township data, and laying the technical foundation for the construction of a collaborative governance system for rural "micro corruption" audits.

4. Theoretical Model Construction of Rural "Micro-Corruption" Audit Collaborative Governance System

The theoretical model of the rural "micro-corruption" audit collaborative governance system is constructed under the guidance of systems theory, collaboration theory, and embedding theory, following the logical sequence of "embedding of information

technology → audit system optimization → audit collaborative governance." This model is based on the "Internet + Supervision" platform, which deeply integrates online and offline collaborative governance modules, strengthening collaboration among subsystems to form a complete framework. This article provides a comprehensive analysis of its architecture design, characteristics, and operational mechanism, offering references for rural "micro-corruption" audit collaborative governance and promoting the improvement and development of the audit governance system.

4.1 Architecture Design of the Rural "Micro-Corruption" Audit Collaborative Governance System

4.1.1 Subsystem construction and advantage integration

The rural "micro-corruption" audit collaborative governance system is a self-organizing complex system, encompassing three subsystems: government audit, discipline inspection and supervision, and village affairs supervision. These three subsystems differ in terms of their powers, supervisory focuses, and other aspects. Government audit focuses on economic supervision of financial situations, but its enforcement lacks coerciveness. Discipline inspection and supervision focus on monitoring illegal and unethical powers, with enforcement power, but are not deeply involved in economic supervision. Village affairs supervision emphasizes work supervision of power operations, being close to the grassroots, but lacks independence and authority. Despite these differences, all three subsystems share the common goal of power supervision and constraint, and they form a network relationship in the governance of rural "micro-corruption." Therefore, the construction of the theoretical model of the rural "micro-corruption" audit collaborative governance system must be based on the inherent connection between the three, complementing each other's strengths, integrating their operational mechanisms, and forming a collaborative model to strengthen the anti-corruption efforts.

4.1.2 Online and offline audit collaborative governance module construction

On the one hand, by constructing the online

audit collaborative governance module, the rigor of government audit, the authority of discipline inspection and supervision, and the grassroots supervision of village affairs supervision can be efficiently combined to collect, categorize, mine, intelligently analyze, identify, and precisely manage rural "micro-corruption" problem clues in real-time. This ensures that all parties can promptly access comprehensive data, empowering the governance of rural "micro-corruption" problems.

On the other hand, by constructing the offline audit collaborative governance module, the system can address issues that cannot be directly handled by the online audit module by conducting field verification and evidence collection to ensure the accuracy and reliability of online audit results.

Additionally, the offline audit collaborative governance module can conduct in-depth observation and analysis through face-to-face communication and interviews, using modern technology to gain a more comprehensive and accurate understanding of the actual situation of rural governance. Through the construction of both online and offline modules, this model enables efficient collaboration between subsystems, enhancing the comprehensiveness and accuracy of audit collaborative governance and promoting the improvement and development of rural governance systems.

4.2 Analysis of the Characteristics of the Rural "Micro-Corruption" Audit Collaborative Governance System

4.2.1 Technical characteristics

By embedding information technology, the rural "micro-corruption" audit collaborative governance system demonstrates technical features such as informatization, digitization, intelligence, and grid management. Based on the core concept of embedding theory, this system can use informatization methods to achieve comprehensive data collection and efficient integration, process and analyze data with digital technology, further use intelligent technology to analyze potential risks of "micro-corruption," and rely on a grid management structure to achieve full coverage and refinement in collaborative governance. These technical characteristics enable the system to effectively identify and handle "micro-corruption" issues, providing strong

technical support for rural "micro-corruption" governance.

4.2.2 Self-organizing characteristics

The theoretical model of the rural "micro-corruption" audit collaborative governance system also exhibits self-organizing characteristics such as complexity, holistic nature, interrelatedness, and openness. According to collaboration theory, the complexity of the system indicates that it contains a variety of organizational elements and interaction modes, offering multidimensional perspectives and strategies for addressing "micro-corruption" issues. The holistic nature ensures the harmonious unity of the system's parts, enabling the system to operate efficiently as an organic whole. The interrelatedness characteristic highlights the close links between subsystems, where their nonlinear collaboration drives the development of the system. Finally, the openness characteristic allows the system to continuously interact with the external world, absorbing new knowledge and resources to maintain innovation and vitality. These self-organizing features endow the system with powerful self-adjusting capabilities, promoting dynamic optimization of the system.

4.3 Operational Mechanism of the Rural "Micro-Corruption" Audit Collaborative Governance System

4.3.1 Collaborative operation mechanism of functional modules

In the context of the national digital rural pilot, this model fully integrates information technology to form a governance model where online and offline modules collaborate closely. The online audit collaborative governance module collects and organizes various audit data in real time through network technology, while the offline audit collaborative governance module uses field investigations, interviews, and other methods for verification and evidence collection. These modules work collaboratively according to the process of "online collection → preprocessing → intelligent analysis → online identification / offline verification → feedback → rectification and accountability," ensuring the efficient transmission of information and the accurate identification of issues.

4.3.2 Collaborative operation mechanism of subsystems

By deeply analyzing and exploring the nonlinear collaborative relationships among the three subsystems—government audit, discipline inspection and supervision, and village affairs supervision—this model uncovers the internal operational mechanisms of their collaboration. This collaboration is not a simple addition of tasks but a deep integration based on each subsystem's expertise and unique functions. Government audits provide precise data and professional support for rural "micro-corruption" audits; discipline inspection and supervision play a supervisory and disciplinary role to ensure the fairness and authority of audit results; and village affairs supervision, as grassroots forces, gain insight into local conditions and feedback on governance outcomes. These three subsystems, in their interrelation and interaction, form a tight defense to optimize the overall function of the rural "micro-corruption" audit collaborative governance system.

5. Analysis of the Operational Mechanism of the Rural "Micro-Corruption" Audit Collaborative Governance System

5.1 Mechanism System of the Rural "Micro-Corruption" Audit Collaborative Governance System

Based on the theory of mechanism design, this paper constructs a mechanism system for the rural "micro-corruption" audit collaborative governance system from three levels: macro, meso, and micro. The system is guided by macro strategic collaboration, supported by meso management collaboration, and grounded in micro business collaboration, aimed at enhancing the effectiveness of rural "micro-corruption" audit collaborative governance.

5.1.1 Macro strategic collaboration

Macro strategic collaboration refers to the collaborative mechanism at the strategic planning level of the rural "micro-corruption" audit collaborative governance system, covering overall goals, value orientation, environmental adaptation, and institutional norms.

Overall Goal Collaboration: In the context of rural "micro-corruption" governance, the collaboration between government audits, discipline inspection, and village affairs

supervision focuses on overarching goals such as rural anti-corruption governance, building integrity, and promoting rural revitalization. The overall goal collaboration serves as the foundation for other collaborative tasks within the system, with all subsystems aligning their operations around these primary goals.

Value Orientation Collaboration: The value orientations inherent in government audits, discipline inspection, and village affairs supervision influence their organizational systems and management approaches, and vice versa. These three entities must jointly construct a core value system centered on the people, transparency, rule of law, and integrity. This system should be deeply embedded in their organizational cultures and management practices, thus energizing the collaborative governance system.

Environmental Adaptation Collaboration: The characteristics of rural "micro-corruption," such as its hidden nature and widespread occurrence, necessitate that government audits, discipline inspection, and village affairs supervision consider the surrounding environment when formulating anti-corruption strategies. When facing shared opportunities and challenges in the external environment, the three entities should implement environmental collaboration strategies to adapt and leverage opportunities, meet challenges, and achieve efficient collaboration.

Institutional Norms Collaboration: Institutional norms collaboration manifests in two aspects: on one hand, the three entities jointly issue collaborative governance policies to strengthen institutional guarantees; on the other hand, they establish a complete institutional mechanism by addressing organizational structure, division of functions, personnel allocation, and collaboration models. By using institutional arrangements, behavioral norms, and policy support, they can promote cooperation and establish a rigid institutional framework that connects the powers and functions of each subsystem.

5.1.2 Meso management collaboration

Meso management collaboration refers to the collaborative mechanisms at the management decision-making level for coordinating and allocating human, financial, and material resources needed for the rural "micro-corruption" audit collaborative governance system.

Resource Collaboration: Each subsystem in the rural "micro-corruption" audit collaborative governance system accumulates its own human, material, and financial resources, and it is through deep collaboration of these resources that maximum utilization can be achieved. In terms of human resources, when government auditors discover corruption clues, they should immediately transfer them to discipline inspection personnel for handling, and discipline inspection personnel may collaborate with village affairs supervision staff for in-depth investigation and a better understanding of grassroots conditions. In terms of financial resources, the three entities can jointly establish a budget and allocate funds for governance accurately. Regarding material resources, they can coordinate and allocate equipment and supplies to ensure proper matching and sharing.

Information Collaboration: Government audits collect financial data during economic audits, discipline inspection accumulates case information during law enforcement, and village affairs supervision compiles village management and transparency data. These three entities treat data as a valuable resource and establish an information-sharing platform to facilitate information collaboration.

Technical Collaboration: The technical methods used by government audits, discipline inspection, and village affairs supervision in dealing with rural "micro-corruption" issues may vary, but they also share commonalities, such as using methods like document review, surveys, appraisals, analysis, and reporting. Therefore, these methods should be integrated and supported by information technology, leveraging the "Internet + Supervision" platform for mutual connectivity and promoting technical collaboration.

5.1.3 Micro business collaboration

Micro business collaboration refers to the collaborative mechanisms at the business execution level, which involve planning, implementation, and feedback in the operation of the rural "micro-corruption" audit collaborative governance system.

Collaborative Planning Phase: Before the rural "micro-corruption" audit business begins, government audits, discipline inspection, and village affairs supervision should discuss and develop a collaborative governance plan and specific action scheme. This phase should

focus on three aspects: first, based on preliminary investigation and policy research of the audited entity, they should identify key areas for supervision and clarify collaborative goals; second, they should define the collaborative approach and content, such as organizational structure, systems, methods, personnel, resources, and technical collaboration; third, specific collaboration details, business processes, and steps should be agreed upon.

Collaborative Implementation Phase: During the implementation phase of the rural "micro-corruption" audit collaborative governance business, three key aspects should be addressed: first, according to specific audit requirements, a collaborative governance project organization should be established, with a clear understanding of the governance content and key areas and proper configuration of collaborative elements; second, joint activities among government audits, discipline inspection, and village affairs supervision should be coordinated, establishing a collaborative work mechanism; third, a systematic review of the rural "micro-corruption" audit business should be conducted, analyzing the characteristics, patterns, and trends of rural "micro-corruption" problems, jointly identifying key clues, revealing the root causes of rural "micro-corruption," and collaboratively drafting audit reports with relevant conclusions.

Collaborative Evaluation Phase: After the rural "micro-corruption" audit collaborative governance is completed, evaluation and feedback should be carried out in three aspects: first, feedback on results, where a summary meeting is held to discuss the effects of collaborative governance and identify successes and issues; second, evaluation and accountability, where the entire collaborative process is reviewed and assessed, leading to the establishment of a collaborative methods database, with accountability for any issues identified; third, mutual use of results, where government audits refine the audit results and provide recommendations to discipline inspection and village affairs supervision, which in turn analyze and apply the results to develop corrective measures and monitor the audited entity.

5.2 Operational Path of the Rural "Micro-Corruption" Audit Collaborative Governance System

To promote the continuous optimization of the operational mechanism system of the rural "micro-corruption" audit collaborative governance system and ensure its orderly operation, this paper applies system dynamics theory and methods to explore dynamic pathways of collaboration between mechanisms at all levels. This exploration is framed from four perspectives: fostering a collaborative cultural atmosphere, smoothing collaborative work mechanisms, enhancing the "Internet + Supervision" platform, and cultivating collaborative professional talents.

5.2.1 Fostering a collaborative cultural atmosphere and strengthening governance culture penetration

Currently, collaboration between government audit departments and discipline inspection agencies is primarily focused on business and administrative levels, with a lack of interaction in terms of knowledge and values, and a weak cultural collaboration atmosphere. To address this: **Establishing Learning and Communication Platforms:** An efficient communication and learning mechanism should be created through seminars, case studies, and lectures to foster a collaborative anti-corruption culture, motivating auditing personnel to collaborate in the fight against "micro-corruption." **Implementing Effective Incentives:** Incentive measures such as financial rewards, promotions, and honors should be combined with spiritual rewards to stimulate continuous collaboration and enhance cultural penetration of collaborative governance.

5.2.2 Smoothing collaborative work mechanisms and deepening communication and collaboration

The collaborative work mechanism is the cornerstone and guarantee of the system's orderly operation, providing a stable framework for its functioning. **Improving Organizational Structure Collaboration:** Collaborative organizations should be established through vertical, external, or independent arrangements, with a clear collaboration strategy and institutional framework. Collaborative processes should be optimized, with professional personnel in place and clear responsibilities. **Improving**

Business Process Collaboration: Measures include promoting information-sharing collaboration, enhancing the efficiency of clue transfer, and strengthening the mutual use of supervision outcomes to improve the system's collaborative work.

5.2.3 Optimizing the "internet + supervision" platform and promoting multi-party networked collaborative governance

The "Internet + Supervision" platform serves as a technical carrier and bridge for the system's meso-level management collaboration, providing technological support for the system's orderly operation. Building a Multi-Party Database: Using the "Internet + Supervision" platform, a unified data collection standard should be established to share and link information from government audits, discipline inspection, and village affairs supervision to enhance audit collaborative governance. Introducing Public Supervision: Social supervision should be incorporated into the platform, broadening the anti-corruption oversight scope and empowering the governance of rural "micro-corruption."

5.2.4 Cultivating collaborative professional talents and promoting knowledge collaboration

Diversified professional talents are the key to implementing micro business collaboration in the system and ensuring its effective operation. Establishing a Scientific Talent Cultivation Mechanism: A long-term learning and interaction system should be implemented, incorporating both basic theory training and cross-disciplinary skill development. Promoting System Knowledge Collaboration: Collaborative members should be trained to enhance their ability to use big data and information platforms, improving their knowledge management and self-learning abilities to promote knowledge collaboration and improve their professional skills.

6. Conclusion and Prospects

Rural governance renovation chapter, vigorously tackling the drawbacks of "micro corruption". This project provides an in-depth analysis of the blueprint for the construction of a rural "micro corruption" audit collaborative governance system. Starting from the motivation behind the system construction, it clarifies its logical structure and constructs a theoretical model that integrates online and offline audit collaborative governance

functions. This model relies on the "Internet plus+Supervision" platform, complies with the needs of rural informatization, digitization, intelligence and grid construction, shows the advantages of self-organization, opens up an innovative road for rural "micro corruption" governance, and also lays a solid foundation for the deep integration of rural governance modernization and rural revitalization strategy. In terms of mechanism system, this article innovatively constructs a comprehensive mechanism guided by macro strategic collaboration, guaranteed by meso level management collaboration, and based on micro level business collaboration, ensuring seamless integration and efficient collaboration in every aspect of the system from strategic planning, management decision-making to business execution. This article deeply explores the dynamic collaboration mechanism between various hierarchical mechanisms, providing strong support and guarantee for the continuous optimization and stable operation of the system, as well as valuable experience and inspiration for the design and implementation of similar systems in the future.

Future research should closely follow the direction of rural digital construction and continuously promote the intelligent and precise construction of the rural "micro corruption" audit collaborative governance system. At the same time, we will continue to promote cross disciplinary and cross disciplinary cooperation, promote continuous optimization of the system, and expand functional boundaries. Future research can explore the development path of the audit collaborative governance system for rural "micro corruption" from multiple dimensions, focusing on how the system optimizes resource allocation, stimulates innovation, and improves governance efficiency, injecting new momentum into the healthy development of rural economy and new quality productivity. Looking ahead to the future, based on the government, the coordinated governance of government auditing, disciplinary inspection and supervision, and village affairs supervision committees, the support of all sectors of society, and the joint participation of rural residents, the problem of "micro corruption" in rural areas will be effectively addressed, and the blueprint for modernization of rural

governance and rural revitalization will eventually become a reality.

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