

A Glance at the Strategic Plan of the Supreme Audit Court of Iran

The Second-Five-Year Plan (2017-2021)

According to Article 54 and 55 of the Iranian Constitution and the Supreme Audit Court Act, the Supreme Audit Court of Iran (SAC) is mandated to monitor, review, and control all sources and revenues and expenditures specified in the national budget as well as properties and assets owned by the executive organizations. SAC is also mandated by the same law to preserve public fund, treasury and assets for which public ownership is considered. Having over century of experience in the field of public audit, SAC enjoys a judicial audit system. Under this mode of external audit, SAC has a self-standing independent court for investigating, prosecuting and judgement for cases of financial irregularities, mismanagement and losses made to public funds and public properties.

The sublimity of the Supreme Audit Court of Iran depends on the accurate understanding of developments and the ruling procedures on the environment. This issue necessitates the existence of a strategic development plan as a guide to secure a more desirable future. As a result, the Supreme Audit Court's 2021 Strategic Document was compiled. This strategic plan has been compiled based on analyses of opportunities, threats, strengths and weaknesses with a focus on the vulnerabilities of the current structure and the existing facts, taking into account the requirements of high-level documents and the formation of a new organizational architecture in the Supreme Audit Court through a preventive, guiding, and authoritative supervision approach.

The Supreme Audit Court's 2021 Vision

As the most supreme financial supervisory institution of the public sector, the Supreme Audit Court of Iran is an authoritative, guiding, and agile organization that promotes public trust, financial health, and good governance through playing a leading governing role. As such, the suitable criteria in the Supreme Audit Court's approved vision are looking to the future, and the reflection of ambitions, propriety with SAC organization, uniqueness, comprehensiveness, and transparency.

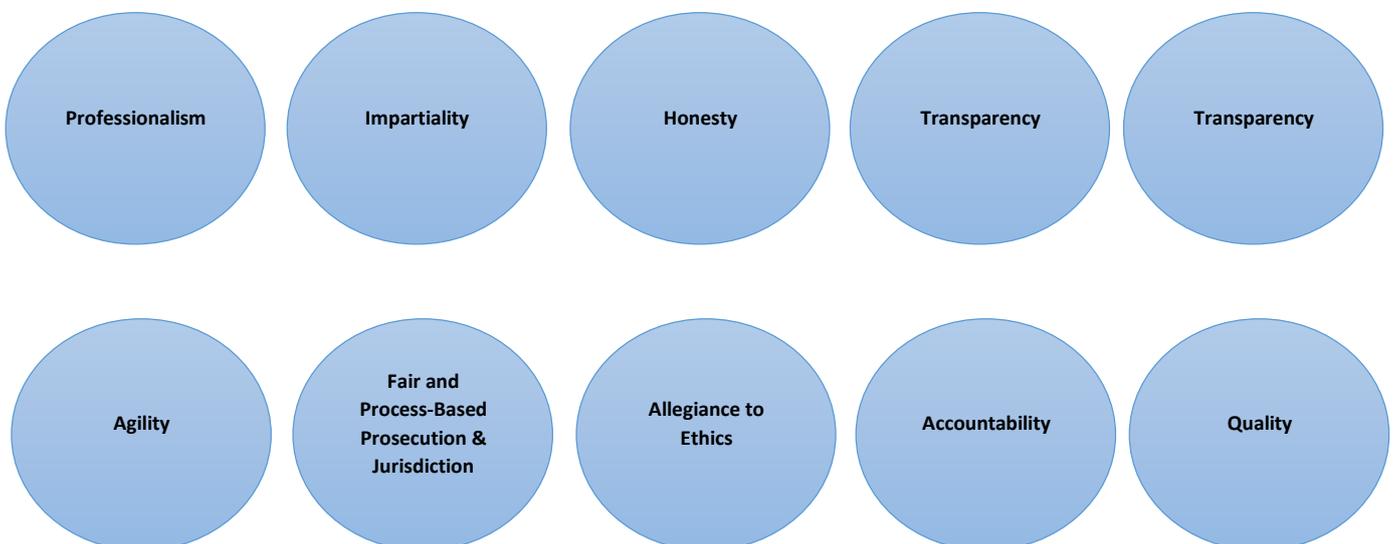
The Supreme Audit Court's Vision

In order to promote the governmental agencies' productivity and effectiveness, truly fighting against corruption, increase transparency, supervision on the management of public resources, and disclose violations, the Supreme Audit Court of Iran in collaboration with the Parliament and other supervisory agencies endeavors to be a free, independent, authoritative, and dynamic organization applying creativity, innovation, and scientific advancements in the field of auditing.

The Supreme Audit Court's Mission

The Supreme Audit Court of Iran as a governing agency supervises the public sector's performance through auditing, preparing Annual Audit Report, and investigation (conducting prosecution and jurisdiction), it performs its functions and duties with the aim of safeguarding public funds, preventing corruption, timely, online detection and the revelation of violations, building national trust and using public facilities, assets, and public funds appropriately, effectively, and efficiently. The Supreme Audit Court's organizational excellence is realized through honest, trustworthy, expert human capital and the use of up-to-date methods and technologies; SAC performs its role actively guiding and authoritatively at a national and international level.

The Supreme Audit Court's Key Values



Long-Term Goals of the Supreme Audit Court's Strategic Plan

- Developing and reinforcing mechanisms of preventive, guiding, and authoritative supervision;
- Developing international relations and performing organizational role at the regional and international levels;
- Developing mechanisms and requirements for performance transparency and executive agencies' financial health;
- Benefitting from new approaches to comprehensive audit, annual audit and prosecution and jurisdiction;
- Building trust and improving SAC's public image;
- Promoting SAC's role in contributing in the state's decisions making process, especially as to resistance economy;
- Increasing the capacity of trustworthy, professional human capital having mastery over new information technologies;
- Promoting productivity, agility, value-making, and the organizational excellence of the Supreme Audit Court.

The Supreme Audit Court's Macro-Policies

- Improving the mechanisms of continuous preventive, guiding, and authoritative supervision;
- Synergizing the use of provincial departments' reports and findings;
- Improving the culture of acceptance of supervision by agencies and promoting public supervision;
- Strengthening cooperation and relations with the international bodies of auditing and Supreme Audit Institutions;
- Promoting the role of the Supreme Audit Court at the regional and international levels;

- Establishing the mechanisms of financial health improvement in public sector and executive agencies;
- Establishing the mechanisms of promoting accountability and transparency in executive agencies;
- Redefining and establishing audit comprehensive planning system;
- Developing and establishing audit systems in new fields;
- Developing the use of information and communications technology capacities in auditing and prosecution and jurisdiction procedures;
- Improving the image of the Supreme Audit Court in society;
- Active role-playing in the state's decision-makings about issues of the highest importance;
- Developing human capital having mastery over new information technologies;
- Redefining and institutionalizing the professional ethics;
- Using performance management approaches;
- Using performance improvement approaches in the Supreme Audit Court;
- Establishing procedural unity among auditing and prosecution and jurisdiction departments; and
- Effective use of information and communications technologies.