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Examining the Role of Transparency and Accountability Frameworks in Reducing Conflicts of Interest in Iran's Health Sector

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Conflict of interest constitutes one of the fundamental challenges facing Iran's health system, with consequences that not only threaten public health but also contribute to resource waste and diminished public trust. This study aimed to examine the role of structured transparency and accountability frameworks in mitigating and managing such conflicts and to propose practical and policy-oriented strategies for addressing them. The findings indicated that existing gaps in the legal and administrative systems—particularly the absence of clear regulations governing asset disclosure, weak oversight mechanisms, and ineffective accountability arrangements—represent some of the most significant barriers to effective conflict-of-interest management. Conversely, establishing public systems for the registration and disclosure of conflicts of interest, enhancing transparency in procurement and tendering processes, publicly disclosing board decisions, and implementing clear mechanisms for reporting violations and imposing effective sanctions were identified as key transparency and accountability measures. Accordingly, integrating transparency and accountability frameworks as complementary strategies can play a pivotal role in preventing, identifying, and mitigating conflicts of interest. The development and implementation of a "National Transparency and Accountability Framework for the Health System" is therefore recommended as a fundamental priority in health policy.

Keywords: *conflict of interest, transparency, accountability, health system, health law, health policy, resource management*

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1. Introduction

This article analyzes one of the fundamental challenges facing Iran's health system, namely the phenomenon of "conflict of interest." A conflict of interest arises when the personal or organizational interests of an individual or institution conflict with their professional or public duties. In the health sector, such conflicts may result in inefficient decision-making, reduced quality of healthcare services, and violations of professional ethics. The absence of effective legal and institutional frameworks has complicated the management of such conflicts in Iran, with consequences including threats to public health and declining public trust. International studies indicate that combining transparency and accountability can mitigate the adverse effects of conflicts of interest and improve health-system performance. The purpose of this article is to analyze the role of transparency and accountability frameworks in managing conflicts of interest and to

propose practical and policy-oriented solutions for Iran. This study was designed using an analytical-descriptive approach and is based on secondary data, including a review of overarching laws and policy documents, domestic case studies conducted in hospitals, pharmaceutical procurement centers, and medical-equipment purchasing settings, as well as successful international experiences in establishing transparency and accountability frameworks.

The findings indicate that the most significant existing framework deficiencies include the absence of mandatory regulations governing the disclosure of assets and personal interests, weaknesses in oversight mechanisms, and ineffective accountability arrangements. Many hospital administrators and health-organization executives are not required to disclose their assets, while oversight institutions frequently lack sufficient independence and mechanisms for following up on violations remain ineffective. Furthermore, the absence of transparent mechanisms for reporting misconduct and imposing effective sanctions impedes genuine accountability.

Transparency-based strategies include establishing public systems for registering and disclosing conflicts of interest, increasing transparency in procurement and tendering processes, and publicly disclosing board decisions. These measures can enhance public trust and create opportunities for societal feedback.

Accountability-based strategies likewise include establishing independent oversight bodies, developing clear mechanisms for reporting violations, and imposing effective sanctions, thereby ensuring meaningful control and deterrence against misconduct.

International studies have demonstrated that countries that have established integrated frameworks for interest disclosure and accountability have been able to reduce the adverse effects of conflicts of interest and strengthen public trust. In Iran, the integration of transparency and accountability as complementary strategies can similarly facilitate effective conflict-of-interest management.

Accordingly, emphasizing that conflict of interest constitutes a serious threat to efficiency and equity in Iran's health system, this article considers the development and implementation of a "National Transparency and Accountability Framework for the Health System" to be a comprehensive strategy and an essential policy priority. Such an integrated and binding framework, informed by successful international experiences and adapted to the domestic context, can create the conditions necessary for preventing, identifying, and mitigating conflicts of interest, thereby improving health-system performance and preserving public trust.

2. Existing Structural Gaps

Existing structural gaps in Iran's health system constitute the principal barriers to effective conflict-of-interest management (Rezaei et al., 2022). These deficiencies are manifested primarily in legal shortcomings, weaknesses in oversight institutions, and ineffective accountability mechanisms. As Mohammadi and Hakimi noted, "these interconnected challenges have created a vicious cycle that makes the identification and containment of conflicts virtually impossible" (Mohammadi & Hakimi, 2020).

One of the most evident manifestations of this structural weakness is the absence of comprehensive and binding legislation requiring managers, policymakers, and key health-sector personnel to disclose their assets and personal interests. Studies have shown that "in the absence of such a framework, key health-sector managers and policymakers are effectively under no obligation to disclose their financial positions" (Nouri & Sajjadi, 2021), This legal deficiency creates an initial environment in which decisions may be directed toward advancing personal interests rather than serving the public interest (Amani, 2019).

At the same time, existing oversight mechanisms lack adequate effectiveness. Research on health-system oversight indicates that "oversight institutions frequently lack the necessary independence and sufficient authority to investigate and seriously pursue violations" (Jahani & Khalili, 2021), This institutional weakness results in an inability to systematically identify conflicts of interest and, consequently, in incomplete or improper enforcement of existing regulations, ultimately expanding opportunities for abuse.

The final link in this dysfunctional chain is the ineffectiveness of the accountability system. According to Alizadeh, "many health organizations lack transparent, practical, and secure mechanisms for reporting misconduct" (Alizadeh, 2022), Even when misconduct is identified, the absence of effective and

deterrent sanctions contributes to the continuation of inappropriate conduct (Ghodousi & Razavi, 2018).

Overall, these structural deficiencies have created an enabling environment for the emergence and persistence of conflicts of interest in Iran's health sector. As Jahani and Khalili argue, "addressing these challenges requires a fundamental reassessment and coordinated reforms across three dimensions: strengthening legal frameworks, establishing independent and powerful oversight institutions, and implementing transparent and effective accountability systems" (Jahani & Khalili, 2021),

2.1. Absence of Mandatory Laws on the Disclosure of Information and Assets

One of the most significant structural gaps in Iran's health system is the absence of comprehensive and binding laws requiring managers and key individuals to disclose relevant information and assets (Nouri & Sajjadi, 2021). Under current conditions, many hospital administrators, insurance-organization executives, and officials of other health-related institutions are not required to provide comprehensive reports concerning their assets, financial interests, and commercial relationships. As noted in the literature, "the absence of such legal requirements creates a fundamental basis for financial abuse and decision-making driven by personal interests" (Mohammadi & Hakimi, 2020),

Experience in developed countries indicates that mandatory asset-disclosure legislation, particularly when accompanied by public disclosure, can exert a substantial deterrent effect on conflicts of interest. In the absence of such binding legislation, many critical decisions in the health sector are made without adequate transparency. Research on corruption in the health sector indicates that "the risk of corruption and collusion in medical-equipment procurement processes increases substantially in the absence of transparency requirements" (Aghajani et al., 2021), Therefore, developing and enforcing comprehensive legislation governing the disclosure of assets and financial and personal interests is essential as a fundamental step toward managing conflicts of interest and strengthening transparency in Iran's health system (General Inspection Organization of, 2013).

Moreover, statutory information-disclosure requirements can provide the foundation for establishing coherent national registration and reporting systems. As emphasized in international conflict-of-interest frameworks, "the establishment of integrated interest-disclosure systems facilitates the tracking of potential conflicts and enhances systematic accountability" (Oecd, 2021),

2.2. Weakness of Oversight Mechanisms

Another major structural deficiency in Iran's health system is the weakness of oversight mechanisms. Existing oversight institutions frequently lack sufficient independence and may be influenced by administrative and political structures (Rahimi et al., 2021). Such dependence limits their capacity to identify and pursue misconduct and conflicts of interest and creates challenges for the effective enforcement of existing laws and regulations.

As studies of public-sector oversight have demonstrated, "weak institutional oversight not only increases opportunities for resource misuse and decision-making based on personal interests but also diminishes the effectiveness of health-related policies, regulations, and professional ethical standards" (Fathi & Norouzi, 2016), For example, in hospital procurement and tendering processes or pharmaceutical supply arrangements, the absence of independent and effective oversight may result in opaque and inequitable decisions and increase the likelihood of collusion and corruption (Aghajani et al., 2021).

International studies demonstrate that establishing independent oversight institutions with adequate authority plays a vital role in reducing conflicts of interest. Effective oversight institutions, through continuous monitoring of managerial performance, transparent reporting, and the capacity to implement corrective measures, create the conditions necessary for effective enforcement of regulations and enhanced accountability (Brinkerhoff, 2004). Similarly, comparative evidence indicates that health systems equipped with stronger and more independent oversight structures experience lower levels of corruption (Oecd, 2021).

Therefore, strengthening the independence and effectiveness of oversight institutions, designing comprehensive monitoring mechanisms, and ensuring transparency in oversight processes are essential for

preventing and reducing conflicts of interest in Iran's health system (Jahani & Khalili, 2021).

2.3. Ineffectiveness of Accountability Systems

Another key gap in conflict-of-interest management within Iran's health system is the ineffectiveness of accountability systems. Ineffective accountability systems constitute a profound structural deficiency that not only severely undermines public trust but also creates a sense of impunity that facilitates the systematic recurrence of misconduct and abuse (Brinkerhoff, 2004). This ineffectiveness frequently arises from a lack of transparency in procedures for investigating violations, which obstructs the administration of justice and weakens the necessary deterrent effect. For example, the absence of independent bodies responsible for handling complaints significantly increases the possibility of interference and manipulation in investigative processes (Rose-Ackerman & Palifka, 2016).

International accountability frameworks emphasize three fundamental pillars: "Effective accountability requires three elements: easily accessible reporting channels, independence of investigative bodies, and transparency in publishing findings and subsequent actions" (Brinkerhoff, 2004),

Many health-related institutions and organizations lack transparent and operational mechanisms for reporting violations and imposing effective sanctions. The absence of clear pathways for submitting complaints and following up on misconduct enables offenders to evade accountability and allows the adverse consequences of conflicts of interest to persist. As emphasized in the accountability literature, "weak accountability systems constitute the missing link in good health governance. They not only fail to sanction misconduct, but also indirectly perpetuate unethical behavior by creating a culture of impunity" (Emanuel & Emanuel, 1996).

International studies have clearly demonstrated that establishing effective accountability mechanisms—including clear reporting pathways, independent oversight institutions, and deterrent sanctions—plays a central role in reducing conflicts of interest and strengthening public trust (Rose-Ackerman & Palifka, 2016). Successful international models, such as the Ombudsman system in Scandinavian countries and anonymous reporting systems in healthcare organizations in the United States, demonstrate that such mechanisms can increase the reporting of misconduct and contribute to reductions in corruption (Near & Miceli, 2016).

Therefore, establishing transparent, operational, and effective accountability systems, combined with transparency-based measures, can provide a comprehensive framework for preventing, identifying, and reducing conflicts of interest in Iran's health system and can improve the quality of decision-making and professional ethics. As emphasized in the international governance literature:

"Transparency and accountability are two sides of the same coin. Transparency without accountability produces information without consequences, while accountability without transparency is impossible" (Brinkerhoff, 2004),

Successful implementation of such a framework requires not only the adoption of new legislation but also a profound cultural transformation toward strengthening individual and organizational responsibility, together with robust protection for whistleblowers (Safari & Mohammadi, 2020). Only through such an integrated approach can progress toward good health governance be achieved while effectively safeguarding the public interest.

3. Transparency-Based Strategies: Key Pillars for Reducing Conflicts of Interest in Iran's Health System

Transparency-based strategies are among the most important instruments for preventing and reducing conflicts of interest in Iran's health system. By making personal interests, decision-making processes, and resource-allocation procedures visible, transparency creates the conditions necessary for public and institutional oversight and helps prevent abuse. International governance frameworks emphasize that transparency constitutes a foundation of good health governance and an essential instrument for combating corruption (Oecd, 2021).

One of the first steps in this direction is the establishment of public systems for registering and disclosing conflicts of interest. Such systems should enable the registration and public disclosure of information concerning the assets, financial interests, and commercial relationships of key individuals within the health sector. Examples include developing online

databases for registering the interests of Ministry of Health executives and presidents of universities of medical sciences, requiring annual disclosure of the assets and financial relationships of decision-makers, and designing verification mechanisms to ensure data accuracy. Experience in developed countries confirms the importance of such measures; for example, disclosure frameworks in the United States require pharmaceutical companies to publicly report payments made to physicians (Thompson, 2019).

Another critical step in conflict-of-interest management is increasing transparency in procurement and tendering processes, which constitute some of the areas most susceptible to conflicts of interest within the health sector (Klitgaard, 2015). A lack of transparency in the procurement of pharmaceuticals, medical equipment, and hospital contracts can readily create conditions conducive to financial corruption and inequitable allocation of scarce health resources (Rose-Ackerman & Palifka, 2016). In this regard, studies indicate that "the establishment of integrated electronic systems for managing procurement processes, public disclosure of product specifications and bid-evaluation criteria, and the creation of transparent databases covering all contracts can exert a substantial deterrent effect against corruption" (Aghajani et al., 2021),

A complementary dimension of this strategy involves the public disclosure of decisions and minutes of decision-making bodies within the health sector. International anti-corruption guidance recommends electronic publication of hospital-board resolutions and the development of public information systems for key decisions, thereby transforming transparency from an abstract concept into an operational reality (Unodc, 2015). These measures, together with unrestricted access to financial and performance reports and the creation of secure mechanisms for public participation and feedback, can substantially strengthen public oversight and reduce opportunities for opaque decision-making (Oecd, 2017).

In summary, transparency-based strategies enhance the oversight capacity of society and civil-society institutions by making data and processes visible and thereby limiting the accumulation and concentration of personal interests in decision-making. International experience, however, clearly demonstrates that the success of these strategies depends on several fundamental prerequisites:

1. Political commitment at the national level (Oecd, 2017)
2. Adoption of binding freedom-of-information legislation (Nouri & Sajjadi, 2021)
3. Investment in information-technology infrastructure (Oecd, 2021)
4. Continuous awareness-building and education of stakeholders (Nouri & Sajjadi, 2021)
5. Establishment of independent oversight institutions for auditing and monitoring implementation of transparency regulations (Brinkerhoff, 2004)

3.1. Public Systems for Registration and Disclosure of Conflicts of Interest

One of the most effective and practical transparency-based instruments for managing and reducing conflicts of interest is the establishment of public information-registration and disclosure systems. These systems are specifically designed to record, monitor, and transparently publish information concerning the assets, financial interests, and commercial relationships of senior managers, policymakers, and other key actors in the health sector. International health-governance guidance emphasizes:

"Public disclosure of interests is one of the fundamental pillars of an equitable and accountable health system and can contribute to reducing corruption and increasing public trust" (Oecd, 2021).

Open and transparent access to such information not only facilitates oversight by civil-society organizations, the media, and the general public but also creates a basis for evaluating and improving managerial performance.

International experience, particularly in developed countries, demonstrates that conflict-of-interest registration and disclosure systems exert a strong deterrent effect on corruption, collusion, and decision-making influenced by personal interests. For example, in the United States, the Sunshine Act requires pharmaceutical and medical-device manufacturers to publicly report payments and benefits provided to physicians and healthcare organizations (Thompson, 2019). These data are made publicly accessible through an online disclosure system.

These systems commonly include the following elements:

Periodic reporting of financial and non-financial interests;

Recording changes in individuals' assets and occupational positions;

Online publication of information in structured and searchable formats;

Linkage with other databases, including taxation and contracting systems.

The existence of such systems not only enhances transparency but also provides essential infrastructure for other dimensions of transparent governance, including transparency in procurement and tendering processes, public disclosure of board minutes and decisions, and implementation of accountability policies. Consequently, designing and establishing integrated systems for registering and disclosing conflicts of interest not only improves transparency and facilitates effective oversight but also constitutes an essential step toward completing Iran's health-governance framework. As international integrity frameworks similarly emphasize:

"No country can achieve equitable and inclusive health governance without transparency and accountability" (Oecd, 2021).

3.2. Transparency in Procurement and Tendering Processes

Procurement and tendering are among the areas of the health system most vulnerable to conflicts of interest because substantial financial resources are allocated to pharmaceuticals, medical equipment, healthcare services, and infrastructure projects. A lack of transparency in these processes creates opportunities for collusion, financial corruption, infringement of stakeholder rights, and inequitable allocation of resources. Accordingly, creating transparent and auditable arrangements throughout all stages of procurement and tendering is indispensable to sound governance in the health sector. International anti-corruption studies have estimated that substantial proportions of health expenditure in developing systems may be lost through corruption in procurement and contracting processes (Klitgaard, 2015).

One effective measure in this regard is the development of integrated electronic systems for managing procurement processes and conducting tenders. Digital platforms such as e-tendering and e-procurement enable the registration, review, evaluation, and online publication of information concerning tender announcements, tender documents, and submitted bids, thereby limiting opportunities for concealed interference.

In addition, public disclosure of information related to tenders and contracts plays a central role in improving transparency. Technical specifications, criteria for selecting successful bidders, base prices, and final tender results should therefore be publicly accessible. Similarly, a comprehensive contracts database containing information on contractors, contract values, and implementation conditions can enable continuous monitoring by civil-society organizations and the media.

Monitoring contract implementation is equally important. Transparency at the contract-award stage alone is insufficient; mechanisms must also be established to monitor contract performance, the quality of delivered goods and services, and compliance with initial contractual obligations. Such oversight may be conducted through independent audit institutions, public reporting, or internal oversight committees.

International experience demonstrates that countries that have systematically implemented transparency in public procurement have succeeded in reducing costs, improving service quality, and strengthening public trust in the health system. Transparency in procurement and tendering should therefore be regarded not merely as an anti-corruption instrument but also as a mechanism for optimizing resource allocation and improving the overall efficiency of the health system.

Within Iran's legal system, the Public Tender Law, enacted in 2004, together with its implementing regulations, constitutes the principal legal framework governing transactions and tendering by public-sector institutions. Under Article 2 of this law, all medium-sized and large transactions undertaken by covered public bodies must generally be conducted through public tendering, except in specified exceptional circumstances. Article 5 likewise emphasizes the requirement to ensure fair and equal competition among participants. Furthermore, Article 13 explicitly requires public bodies to make tender documents and information available in a manner that guarantees equal access for all prospective bidders.

Compliance with these principles is particularly important in the health sector. Procurement of pharmaceuticals, medical equipment, and healthcare services should be conducted under conditions of full transparency. In this regard, several key measures may be identified:

1. Establishment of electronic procurement and tendering systems in accordance with Article 23 of the Public Tender Law and relevant Ministry of Economic Affairs and Finance directives, enabling public disclosure and online recording of all stages of procurement.
2. Public disclosure of health-sector tender documents and information, including eligibility conditions, evaluation criteria, proposed prices, and final contract results, in order to implement the principle of free access to information under Article 5 of the Publication and Free Access to Information Law enacted in 2009.
3. Establishment of a health-contract database pursuant to Article 31 of the Public Tender Law, which requires institutions to register and maintain information concerning contracts and contractors. Public access to such a database could further facilitate civil-society and media oversight.
4. Continuous monitoring of contract implementation through the General Inspection Organization, the Supreme Audit Court, and internal oversight committees, with the objective of ensuring proper execution of contractual obligations.

Accordingly, Iranian national legislation provides a legal basis for increasing transparency in procurement and tendering; however, effective implementation requires political commitment, development of information-technology infrastructure, managerial training, and strengthening of both institutional and civil-society oversight.

3.3. Public Disclosure of Board Decisions

Public disclosure of decisions and meeting minutes of hospital boards, boards of universities of medical sciences, and other health-system institutions constitutes a key pillar of transparency and conflict-of-interest reduction. Many important decisions concerning budget allocation, treatment priorities, contracting, and executive policies are made during board meetings, and keeping such decisions confidential may create opportunities for conflicts of interest and administrative corruption. Oversight authorities have emphasized that public and institutional access to information and minutes of executive bodies represents one of the most effective means of preventing corruption (General Inspection Organization of, 2013).

Iran's legal system contains several statutory foundations supporting transparency obligations. The Publication and Free Access to Information Law enacted in 2009 requires public institutions, under Article 5, to disclose non-classified information. Article 10 also obliges public institutions to make their resolutions and regulations publicly available through official information platforms. Furthermore, the Law on Enhancing the Health of the Administrative System and Combating Corruption, enacted in 2011, requires public bodies to transparently disclose performance and financial reports (General Inspection Organization of, 2013).

Within Iran's health sector, several practical examples may be identified:

1. **Resolutions of Boards of Trustees of Universities of Medical Sciences:** Under the universities' financial and transactional regulations issued by the Ministry of Health, minutes and resolutions of boards of trustees must be approved by the Minister of Health and subsequently published through official university platforms. This practice has contributed to greater transparency, particularly in budgeting, tariffs, and educational policies.
2. **The Ministry of Health Transparency System:** In recent years, the Ministry of Health has established a section on its official website through which certain major resolutions, contracts, and executive decisions are published. Although the scope of publication remains limited, this initiative may provide a model for other affiliated institutions.
3. **Reporting by Public Hospitals:** Some university-affiliated hospitals are required to submit financial performance reports and managerial decisions to development departments of universities of medical sciences.

If such reports were also made publicly available, opportunities for civil-society and media oversight would be strengthened.

4. **Experience of the Government Electronic Procurement System:** Although this system was originally designed for public transactions and tenders, its implementation demonstrates that a similar electronic mechanism could be developed for board decisions, allowing important resolutions and meeting minutes to be registered and publicly disclosed through an electronic platform.

Overall, public disclosure of board decisions within Iran's health system is not only supported by existing legislation, but also has several dispersed operational precedents. Expanding and institutionalizing these practices could facilitate a transition toward more comprehensive transparency. Such institutionalization would enhance managerial accountability, reduce opportunities for abuse, and strengthen public trust in the health system (Mohammadi & Hakimi, 2020).

4. Accountability-Based Strategies

Accountability, as one of the central pillars of sound governance in health systems, extends beyond a managerial principle and constitutes an institutional obligation to explain, justify, and correct performance in relation to stakeholders. For this principle to be operationalized effectively, accountability must be institutionalized across professional, financial, social, and managerial levels. In this regard, the following dimensions can be identified:

A. Accountability to Patients and Citizens

Patients and the general public constitute the principal stakeholders of the health system. Under Article 2 of the Patient Rights Charter issued by the Ministry of Health, patients have the right to receive information concerning the course of treatment, associated costs, quality of services, and decisions affecting their health. Complaint and suggestion systems, hospital misconduct-review committees, and online complaint-tracking mechanisms constitute practical instruments for direct accountability to patients. In addition to improving service quality, this form of accountability can strengthen public trust in the health system.

B. Professional Accountability to Professional Bodies

Physicians, nurses, and other professional groups must be accountable for the quality of their professional performance. Under the relevant legislation, the Iranian Medical Council is responsible for investigating professional and disciplinary misconduct and may hold physicians and other healthcare personnel accountable in cases of negligence or professional fault. Disciplinary commissions within the organization and professional ethics committees in universities of medical sciences constitute formal mechanisms of professional accountability in Iran.

C. Financial and Administrative Accountability to Oversight Institutions

Given the substantial scale of health-sector expenditure, financial accountability occupies a particularly important position. Under the Public Accounts Law enacted in 2007 and the legislation governing the Supreme Audit Court, all public institutions are required to provide financial and transactional reports. Furthermore, under Article 174 of the Constitution, the General Inspection Organization is responsible for overseeing proper implementation of laws within administrative agencies, including the Ministry of Health and its affiliated bodies. Independent auditing, public disclosure of financial reports, and responsiveness to higher supervisory authorities constitute major manifestations of financial and administrative accountability.

D. Managerial and Policy Accountability

Senior Ministry of Health officials, presidents of universities of medical sciences, and hospital administrators are required to account for major managerial decisions and executive policies. Article 89 of the Constitution provides the Islamic Consultative Assembly with the authority to question and impeach ministers, representing the highest level of managerial accountability. At lower levels, annual performance reports, public meetings with stakeholders, and responsiveness to the media constitute additional manifestations of managerial accountability.

E. Social and Civil Accountability

Accountability is not limited to formal state institutions. Civil-society organizations, patient associations, the media, and non-governmental organizations can play active roles in questioning authorities and demanding explanations. Article 5 of the Publication and Free Access to Information Law enacted in 2009 recognizes citizens'

right to request public information and to use such information as a basis for demanding accountability from public institutions. Strengthening mechanisms for public participation and providing legal support for health-focused media can make this dimension of accountability more effective.

Accountability-based strategies in Iran's health system require the development of multilayered mechanisms that hold managers accountable to formal institutions, professionals accountable to their professional organizations, and the health system as a whole accountable to society. Only under such conditions can accountability become an effective instrument for reducing conflicts of interest, improving service quality, and strengthening public trust in the health system.

4.1. Establishment of Independent Oversight Institutions

One of the most important pillars of accountability-based strategies is the establishment and institutionalization of independent oversight bodies. Given the extensive financial resources involved in health systems, the complexity of decision-making processes, and competing interests among government, the private sector, and various stakeholders, independent and impartial institutions are essential for monitoring regulatory compliance, evaluating performance, and responding to misconduct (Bagheri Lankarani, 2019).

Iran's legal system contains several foundations for such oversight institutions. Article 174 of the Constitution assigns the General Inspection Organization responsibility for supervising proper implementation of laws. Likewise, under Article 55 of the Constitution, the Supreme Audit Court is responsible for monitoring public expenditures and ensuring their conformity with legislation and approved budgets (General Inspection Organization of, 2013). In addition, the Law on Enhancing the Health of the Administrative System and Combating Corruption, enacted in 2011, emphasizes in several provisions the need to strengthen independent and effective oversight institutions.

Nevertheless, experience demonstrates that existing institutions face substantial challenges in fulfilling their mandates because of administrative and financial dependence on government as well as structural and operational limitations (Fathi & Norouzi, 2016). Consequently, establishing genuinely independent oversight institutions within the health sector is necessary. Such institutions should possess the following characteristics:

1. **Organizational and financial independence:** These institutions should operate outside the organizational structure of the Ministry of Health and executive agencies, and their financing should be designed to protect them from political and administrative pressures (Brinkerhoff, 2004).
2. **Adequate statutory authority:** Higher-level legislation should guarantee powers of inspection, auditing, investigation, and, where necessary, referral of violations to judicial authorities (General Inspection Organization of, 2013).
3. **Accountability to the public and Parliament:** Independent oversight institutions should not be accountable solely to the government; they should also submit periodic reports to the Islamic Consultative Assembly and civil society (Emanuel & Emanuel, 1996).
4. **Transparency of operations:** Reports, inspection findings, and major conclusions should be publicly disclosed to facilitate societal and media oversight (Brinkerhoff, 2004).

Within Iran's health sector, several practical models may be proposed for establishing independent oversight institutions:

- Establishment of a "National Health Oversight Council" comprising representatives of the legislative branch, judiciary, Iranian Medical Council, civil-society organizations, and patient representatives, with responsibility for monitoring health policymaking and financial performance (Bagheri Lankarani, 2019).
- Strengthening health-sector non-governmental organizations and granting them a formal legal role in oversight processes (Mousavi Shafaei & Sajjadi, 2020).
- Drawing on international experience; for example, independent healthcare-quality regulators demonstrate how oversight can be structurally separated from health ministries while maintaining responsibility for service quality and regulatory compliance (Jahani & Khalili, 2021).

Overall, establishing independent oversight institutions can play a major role in ensuring managerial accountability, reducing conflicts of interest, and improving the financial and ethical integrity of the health system (Aghajani et al., 2021). Without such institutions, transparency and accountability mechanisms alone are unlikely to be sufficient to contain corruption and conflicts of interest (Rose-Ackerman & Palifka, 2016).

4.1.1. Examples of Ineffectiveness of Existing Health-Sector Oversight Institutions

1. **Limited scope of oversight to major administrative and financial violations:** The General Inspection Organization and the Supreme Audit Court tend to focus primarily on major or large-scale violations and devote comparatively less attention to more specific matters such as individual hospital contracts or financial relationships between physicians and pharmaceutical companies. Consequently, many conflicts of interest occurring at operational levels remain unidentified and uncontrolled.
2. **Administrative and political dependence:** Many oversight institutions are structurally dependent on the government or executive branch. Such dependence may reduce their willingness or capacity to confront senior officials within the Ministry of Health or universities of medical sciences in politically sensitive cases.
3. **Lack of transparency in public reporting:** Oversight institutions generally submit their findings to higher authorities and less frequently make them publicly available. For example, annual audit reports concerning financial misconduct in the health sector are rarely readily accessible to citizens or the media.
4. **Excessive emphasis on financial dimensions and neglect of qualitative dimensions:** Existing oversight frequently focuses on financial and budgetary auditing, whereas many conflicts of interest in healthcare arise from qualitative decisions, including allocation of hospital beds, inclusion of new pharmaceuticals on official formularies, or selection of service contractors.
5. **Lengthy investigative and adjudicative procedures:** In many cases, even when misconduct is identified, administrative and judicial proceedings continue for such extended periods that their deterrent effect is substantially diminished. Numerous financial-misconduct cases involving universities of medical sciences have remained unresolved for years.

These examples demonstrate that, despite their legal importance and formal authority, existing oversight institutions have not consistently succeeded in effectively preventing and reducing conflicts of interest in the health system. Establishing independent and specialized health-sector oversight institutions equipped with adequate legal authority, financial independence, and mandatory public-reporting obligations is therefore essential.

4.1.2. Clear Mechanisms for Reporting Misconduct

One of the fundamental prerequisites for effective accountability in the health system is the existence of transparent, secure, and trustworthy mechanisms for reporting misconduct. Although oversight institutions play an important role in detecting and addressing corruption and conflicts of interest, research indicates that a substantial proportion of wrongdoing is identified through internal organizational reports and reports from members of the public (Near & Miceli, 2016). Therefore, designing and establishing effective reporting channels can substantially increase the likelihood that corruption will be detected.

The Need to Establish Misconduct-Reporting Mechanisms

Under the United Nations Convention against Corruption, to which Iran acceded in 2009, states are expected to establish secure arrangements for reporting misconduct. In the absence of such mechanisms, employees and stakeholders frequently refrain from reporting violations because of fear of occupational and social repercussions (Safari & Mohammadi, 2020). This issue is particularly significant in the health sector because of the complex financial relationships among physicians, pharmaceutical companies, contractors, and insurance organizations (Oecd, 2017).

Essential Characteristics of Misconduct-Reporting Mechanisms

1. **Anonymity and protection of whistleblowers:** Individuals who report misconduct should be protected from retaliation, occupational threats, and adverse social consequences. Adoption of independent whistleblower-protection legislation is essential (Vandekerckhove, 2016).
2. **Easy and multichannel access:** Reporting should be possible through electronic systems, dedicated telephone lines, and other accessible communication platforms (Alizadeh, 2022).
3. **Prompt and effective investigation:** Submitted reports should be reviewed within specified time frames, and the outcome of the investigation should be communicated to the reporting person (Unodc, 2015).
4. **Public disclosure of aggregate results:** Without revealing individual identities, statistics and categories of reported cases should be published periodically in order to enhance transparency and strengthen public trust in the health system (Lewis, 2014).

In many countries, misconduct-reporting systems have been institutionally and legally established. For example, in the United States, the Sarbanes–Oxley Act requires organizations within its scope to provide confidential mechanisms for reporting misconduct (Dworkin, 2007). Similarly, whistleblower-protection frameworks in other jurisdictions provide extensive legal safeguards for persons making public-interest disclosures (Vandekerckhove, 2016).

In Iran, although several mechanisms, such as national administrative-corruption reporting systems and misconduct hotlines, have been established within executive agencies, studies indicate that these mechanisms have not been effectively institutionalized in the health sector, particularly at the level of hospitals and universities of medical sciences (Rahimi et al., 2021). Weak legal protection for whistleblowers, employees' lack of trust in existing systems, and the absence of transparent follow-up procedures have substantially reduced the practical effectiveness of these mechanisms (Safari & Mohammadi, 2020).

Accordingly, to improve accountability strategies, health-sector misconduct-reporting mechanisms should be designed and implemented on a legal, transparent, and mandatory basis. Such mechanisms are most likely to succeed when accompanied by statutory protection for whistleblowers, appropriate information-technology infrastructure, independent oversight, and public disclosure of aggregate outcomes (Faunce, 2008). Only under these conditions can a culture of misconduct reporting become institutionalized as an element of social responsibility within Iran's health system (Vandekerckhove, 2016).

4.2. Imposition of Effective Sanctions

One of the most important pillars of accountability in the health system is the imposition of effective, deterrent, and proportionate sanctions. Merely establishing oversight institutions and reporting mechanisms without effective enforcement cannot prevent corruption and conflicts of interest (Ghodousi & Razavi, 2018). Domestic and international experience demonstrates that inadequate or nominal sanctions not only lack deterrent effects but may indirectly encourage repetition of misconduct by reducing its perceived cost (Ghodousi & Razavi, 2018).

4.2.1. Necessity of Effective Sanctions in the Health Sector

The health sector involves substantial financial resources, extensive pharmaceutical and medical-equipment contracts, and decisions with direct consequences for society. Consequently, misconduct in this sector can generate not only financial losses but also direct risks to the life and health of citizens (Oecd, 2017). For this reason, responses to serious violations in this sector must be sufficiently robust and decisive to achieve meaningful deterrence (Rose-Ackerman & Palifka, 2016).

4.2.2. Characteristics of Effective Sanctions

For sanctions to perform their intended role in preventing and reducing corruption, they should possess the following characteristics:

Proportionality to the severity of the violation: Minor violations, such as failure to disclose a relatively limited financial interest, may warrant warnings or administrative penalties, whereas major violations such as bid-rigging or receiving substantial bribes require judicial and criminal sanctions (Unodc, 2015).

Certainty of enforcement: The most important determinant of deterrence is the certainty that sanctions will actually be imposed. Violations should not remain unresolved because of bureaucratic complexity or the influence of powerful individuals (Becker, 1968).

Diversity of sanctioning instruments: Sanctions may include financial penalties, suspension from employment, disqualification from managerial positions, contract termination, and, where appropriate, criminal penalties such as imprisonment or deprivation of specified legal or social privileges (Rose-Ackerman, 2016).

Public disclosure of outcomes: Public disclosure of imposed sanctions—while protecting individuals from reputational harm before misconduct has been established—can strengthen social trust and reinforce a culture of accountability (Brinkerhoff, 2004).

4.2.3. Legal Foundations in Iran

Iranian legislation provides several mechanisms for imposing sanctions:

Islamic Penal Code: The legislation provides criminal penalties for offenses such as bribery, embezzlement, collusion, and abuse of official position.

Law on Enhancing the Health of the Administrative System and Combating Corruption, enacted in 2011: This law provides enforcement measures including dismissal or suspension from public service, financial penalties, and disqualification from managerial positions.

Public Tender Law, enacted in 2004: Collusion in tendering or non-compliance with statutory tender procedures may result in contract cancellation and exclusion from participation in subsequent tenders.

Despite these legal provisions, weaknesses remain in the decisive and impartial enforcement of sanctions. Some health-sector violations may result in relatively lenient or suspended penalties because of political influence or personal relationships involving offenders (Ghodousi & Razavi, 2018).

In many countries, substantial penalties are imposed for health-sector misconduct. For example, pharmaceutical companies involved in unlawful payments to physicians have faced major financial penalties in enforcement proceedings (Ghodousi & Razavi, 2018). Likewise, professional regulatory frameworks may provide for removal from office or professional sanctions where physicians or hospital administrators violate conflict-of-interest requirements (Thompson, 2019).

The imposition of effective sanctions is an essential condition for the success of accountability-based strategies in Iran's health system. Only when violations carry substantial and credible costs can managers and health-sector employees be effectively deterred from yielding to financial incentives and personal interests (Klitgaard, 2015). It is therefore necessary for Iran's health system to strengthen legal enforcement mechanisms, accelerate investigative and adjudicative processes, eliminate informal forms of immunity, and increase transparency regarding enforcement outcomes (General Inspection Organization of, 2013).

Accountability-based strategies constitute one of the most fundamental instruments for preventing and addressing conflicts of interest and corruption in Iran's health system. Accountability acquires genuine meaning and effectiveness only when its three principal dimensions are simultaneously and complementarily addressed:

1. **Establishment of independent oversight institutions:** Institutions possessing financial, administrative, and political independence and capable of impartially monitoring the performance of health-sector managers and decision-makers are a prerequisite for effective accountability.
2. **Creation of clear mechanisms for reporting misconduct:** Without secure, confidential, and transparent reporting channels, many violations remain concealed. Legal protection for reporting persons and public disclosure of aggregate statistics and outcomes can strengthen public confidence in the reporting process.
3. **Imposition of effective and deterrent sanctions:** Oversight and reporting are ineffective without meaningful enforcement. Decisive, prompt, and proportionate responses to violations—combined with public disclosure of outcomes—can both deter individual misconduct and communicate clear institutional expectations to the health sector and the broader public.

Overall, accountability in the health system requires an integrated combination of oversight, protective, and

enforcement mechanisms. Only within such a framework can managers and employees reasonably be expected to prevent personal and organizational interests from overriding the public interest. International experience similarly demonstrates that genuine accountability emerges when independent oversight institutions are active, whistleblowers are protected, and sanctions are consistently enforced. Strengthening accountability in Iran's health system is therefore not merely a legal obligation but a vital requirement for safeguarding public health, improving service quality, and enhancing societal trust.

5. Conclusion

Conflict of interest, as one of the fundamental challenges confronting Iran's health system, threatens not only efficiency and equity but also contributes to financial-resource waste, reduced service quality, and growing social distrust. The findings of this study indicate that addressing this phenomenon requires the design and implementation of an integrated and binding framework based on transparency and accountability. Such a framework should encompass three principal dimensions: structured transparency through public systems for registration and disclosure of interests, transparency in procurement and tendering processes, and public disclosure of major decisions; effective and multilayered accountability through the establishment of independent oversight institutions, the design of secure misconduct-reporting mechanisms, and the imposition of certain and deterrent sanctions; and strengthening of legal and cultural infrastructure through comprehensive legislation, protection of whistleblowers, and institutionalization of a culture of transparency and responsibility.

Analysis of domestic conditions and successful international experiences demonstrates that transparency and accountability are mutually reinforcing and that their simultaneous implementation produces synergistic effects. This study emphasizes that conflict of interest can no longer be regarded as a peripheral issue; rather, it has developed into a structural crisis affecting the core dimensions of efficiency, equity, and professional ethics within the health system. The roots of this crisis lie not primarily in individual actors but in structural deficiencies. The absence of mandatory asset-disclosure requirements, weak oversight mechanisms resulting from institutional dependence, and ineffective accountability and sanctioning systems constitute the three principal dimensions of this structural conflict-of-interest problem.

An effective response to this crisis requires the design of an integrated framework based on three principal pillars: preventive transparency through interest-registration systems, financial transparency, and public disclosure of board decisions; control-oriented accountability through independent oversight institutions, secure misconduct-reporting channels, and certain and deterrent sanctions; and a supportive legal and cultural environment through comprehensive legislation, investment in information technology, and continuous stakeholder education.

Conflict of interest in the health sector constitutes an issue of national security because it is directly related to citizens' lives, health, and trust. Addressing it therefore requires national commitment and political resolve at the highest levels. Accordingly, the immediate development and implementation of a "National Transparency and Accountability Framework for the Health System" is essential. Such a framework should be operational, time-bound, and supported by effective enforcement mechanisms, and should be developed through the participation of the executive, legislative, and judicial branches, professional medical organizations, and civil-society institutions. It should provide a clear roadmap for addressing conflicts of interest.

Ultimately, transparency and accountability should not be understood as costs but as investments: investments in safeguarding national resources, improving service quality, achieving health equity, and restoring public trust, which constitutes one of the most valuable assets of any health system. Without such investment, the achievement of good health governance will not be possible.

This article has addressed the critical challenge of conflict of interest in Iran's health system and the mechanisms for confronting it through transparency and accountability frameworks. The findings demonstrate that this phenomenon has evolved into a structural crisis threatening efficiency, equity, and professional ethics, with its origins lying not primarily in individual behavior but in legal deficiencies, weak oversight institutions, and

ineffective accountability and sanctioning systems. The study demonstrates that controlling conflicts of interest requires an integrated framework composed of three principal pillars: preventive transparency through interest-registration systems and transparency in financial and decision-making processes; control-oriented accountability through independent oversight institutions, secure misconduct-reporting channels, and certain and deterrent sanctions; and a supportive legal and cultural foundation involving comprehensive legislation, investment in information technology, and continuous institutional and societal awareness-building. Given the importance of health and public trust, addressing conflicts of interest requires national commitment and political resolve, and the immediate development and implementation of a "National Transparency and Accountability Framework for the Health System" is recommended as an operational, time-bound roadmap supported by strong enforcement mechanisms. Transparency and accountability are not costs but vital investments in safeguarding national resources, improving service quality, achieving equity, restoring public trust, and ultimately establishing good health governance.

Authors' Contributions

Authors contributed equally to this article.

Declaration

In order to correct and improve the academic writing of our paper, we have used the language model ChatGPT.

Transparency Statement

Data are available for research purposes upon reasonable request to the corresponding author.

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Declaration of Interest

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Ethical Considerations

In this research, ethical standards including obtaining informed consent, ensuring privacy and confidentiality were observed.

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