


# Examining the Role of the Supreme Audit Court in Budget Implementation in Iran and Comparing It with French Law

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Parliamentary oversight in a political system reflects the supervision of representatives of the people over the government and the formation of a democratic structure. The independence of the legislature from the executive branch is one of the most crucial steps in political development in Iran, and legislative oversight can be regarded as a guarantee for seeking justice and holding the government accountable. According to Article 76 of the Constitution of Iran, the Parliament (Majlis) is authorized to investigate all affairs of the country. Furthermore, Article 55 of the Constitution grants the right of budget oversight to the Parliament through the Supreme Audit Court. However, there are numerous challenges in parliamentary oversight of budget implementation. Given that the structure of parliamentary oversight over the budget is carried out through the Supreme Audit Court, this research, employing a descriptive-analytical approach and a library research method, compares parliamentary oversight of budget implementation in the legal systems of Iran and France. The choice of France for comparative study stems from the fact that it was the second country after the United States and the first European country to establish a government structure based on the separation of powers and state control, influenced by Montesquieu's ideas. The findings of the research indicate that there are legal and executive shortcomings in parliamentary oversight in Iran, and on the other hand, the Supreme Audit Court also lacks a coherent legal and technical framework in its leadership domain. Consequently, these factors collectively reduce the performance of the Supreme Audit Court in the country.

**Keywords:** *Parliamentary Oversight, Budgeting, Supreme Audit Court.*

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## 1. Introduction

One of the most important duties of the Parliament is to oversee the implementation of the budget, ensuring that it is executed as approved. Strengthening budget oversight leads to enhanced fiscal prudence by the government. In Iran, parliamentary oversight is conducted through the Supreme Audit Court, which has the authority to oversee the accounts of all institutions, state-owned companies, ministries, and any entities

utilizing the budget. The authority of this court is established by Articles 53, 54, and 55 of the Constitution. According to Article 53 of the Constitution, "all payments shall be made within the limits of approved credits according to law." Article 54 explicitly mentions the Supreme Audit Court, placing it under the supervision of the Islamic Consultative Assembly (Parliament), and Article 55 outlines the duties of this court. According to this article, the Supreme Audit Court is responsible for ensuring that expenditures do not exceed the credits



approved by the Parliament and that every budget is spent exactly as allocated. Additionally, the Supreme Audit Court is responsible for preparing the audit report and submitting it to the Parliament. The audit report includes the court's opinions as well. Furthermore, according to the law of the Supreme Audit Court, passed on July 10, 1982, the court is recognized as the guardian of public funds and is tasked with continuous monitoring and auditing of the agencies under its jurisdiction, reviewing expenditures, and preparing the audit report. The Supreme Audit Court can also be considered an oversight body because its three main components—the Chief Auditor, the Prosecutor, and the Advisors—are appointed by the Islamic Consultative Assembly, giving it relative independence. Moreover, unlike entities such as the Judiciary or Administrative Disciplinary Boards, where case filing, investigation, judgment, and prosecution occur within their own structures, the Supreme Audit Court operates entirely within its framework, with no external body or entity having the right to supervise or review its activities, reports, and rulings. According to Clause "Z" of Article 23 of the law governing this court, any unjustifiable obstruction by officials against the court's auditors and experts will result in the matter being raised in the Supreme Audit Court's Prosecutor's Office. Another important factor is that according to Article 76 of the Constitution, the Islamic Consultative Assembly has the right to investigate all national affairs. According to Article 42 of the Supreme Audit Court law, the court can supervise all "financial matters" of the country and, when necessary, directly correspond with all officials of the Islamic Republic of Iran, obligating them to respond to the court. Furthermore, according to Article 26 of the Supreme Audit Court law, if the court's rulings are not implemented, the Judiciary will intervene through the Prosecutor's Office. Although the authority to issue judgments concerning the amount of damage caused to public funds has endowed the Supreme Audit Court law with significant power, the inability to appeal the court's rulings in judicial bodies such as the Administrative Justice Court has eliminated any opportunities for malfeasance by those managing public funds. Parliamentary oversight of the budget can be seen as indirect public oversight of government revenues and expenditures, which strengthens the republican principle. Additionally, parliamentary oversight ensures

that the budget is spent exactly according to the programs determined by the Parliament; thus, oversight is one of the guarantees of legislation.

Only through oversight of the implementation process can lawmakers identify any deficiencies and take action to correct misinterpretations or mismanagement (Mazur, 2022). Oversight of budget implementation by a body elected directly by the people helps control power, which is the foundation of the theory of the separation of powers (Barclay, 2016). However, given the complexities involved in the budget and its implementation, examining the role of Parliament in budget implementation is crucial. To complete the research, a comparative study with French law, where parliamentary oversight has a long history, is necessary. Therefore, this research examines the dimensions of parliamentary oversight of budget implementation in the legal systems of Iran and France. It aims to analyze and compare the legal status, legal nature, authorities, structures, scope of activities, jurisdiction, stages of oversight, methods of oversight implementation, and the results of legislative oversight of budget implementation in both countries. Finally, by diagnosing the shortcomings of legislative oversight in Iran, the study provides recommendations to strengthen the strengths and address the weaknesses of parliamentary oversight of budget implementation. In this area, Mirmohammadi (2015) conducted a comparative legal study of Iran, France, and the United States (Mirmohammadi, 2018). Mozani (2014) examined public law in the economic domain between Iran and France (Mozani, 2014). Among the articles, Fallahzadeh and Hassanzadeh (2020) studied parliamentary oversight in the Turkish Constitution (Fallajzadej & Hassanzadeh, 2020). Hedayati Zafarqandi (2017) also explored the role of the Supreme Audit Court in realizing financial oversight (Hedayati Zafargandi, 2017). In international research, Sisulu (2021) examined financial oversight in Africa (Sisulu, 2021). In his 2021 study, Calitz examined the relationship between accountability in expenditures and effective parliamentary financial oversight (Calitz, 2021). The review of existing research indicates a lack of comprehensive legal studies on parliamentary oversight in Iran, revealing a research gap. This study seeks to fill that gap by providing a thorough and complete comparison of parliamentary oversight of budget implementation in Iran and France. The research

employs a library study method and, based on the nature and method of data collection, is a descriptive-analytical study. Document review and note-taking are the primary data collection tools used in this study.

## 2. Budgeting in Iranian and French Law

### 2.1. *The Budgeting Process in Iran*

The first stage of the budgeting process is the issuance of the budget directive. In Iran, the budget directive, which is a notice containing the government's policies and guidelines for preparing and drafting the budget and serves as the primary guide for executive agencies in drafting the upcoming year's budget, is issued to executive agencies (Vijeh, 2010). The second stage is the approval of the budget. Budget approval is the exclusive prerogative of the Parliament. In fact, by approving the budget, the actions of the government are regulated and controlled by the people's representatives. The specialized committees of the Parliament should be able to identify the government's reports, capabilities, and objectives within the budget bill's figures and, while analyzing the economic and social impacts of the budget bill's provisions, considering the current realities and future needs of the country and the collective goals, which themselves are a function of the preferences and expectations of the people in their constituencies, present their reform proposals with a more realistic perspective (Lamei & Fayyazi, 2013). The third stage is the implementation of the budget law. Budget implementation refers to the stages of revenue collection and other sources of credit on one hand, and the expenditure of allocated and approved credits on the other, to achieve public goals and objectives (Nazariyeh, 2013). The fourth and final stage of the budget process is oversight of budget implementation. Ensuring the accuracy of executive operations and their alignment with goals and programs is the most important role of this stage. Since the approved budget document guarantees all activities and executive actions, the Islamic Consultative Assembly will review the implementation of the budget both during and after the one-year budget period. Additionally, by evaluating the financial performance of ministers in the government, their activities for the upcoming fiscal year are determined (Nazariyeh, 2013).

### 2.2. *The Budgeting Process in France*

**1. Budget Directive:** In France, the annual budget preparation begins with the issuance of a directive from the Ministry of Finance in accordance with the law. Executive agencies are required to prepare their budgets based on the provisions of this directive, analyze them according to their programs and operations, and submit the final document to the Ministry of Finance after review by the inter-ministerial budget planning commissions. In the Ministry of Finance, the budget is reviewed for compliance with objectives, policies, priorities, investment allocations, and economic and financial justification, ensuring adherence to budgetary standards and controls. After technical, economic, and financial reviews, the final budget report for each sector is prepared for submission to the joint budget commission. Once coordinated in this commission, the final budget document is submitted to the Economic and Social Council. The budget document, along with the analytical report, is then presented to the Parliament for review and approval by the Prime Minister of France. The draft budget law must be presented to the Parliament by the first Tuesday of October (Organic Budget Law, Article 39).

**2. Budget Approval:** According to Article 39 of the French Constitution, the budget bill is first presented to the National Assembly. If the National Assembly does not express its opinion within 40 days of receiving the budget bill, the government informs the Senate, and the Senate, according to Article 47 of the French Constitution, must convene within 15 days. Subsequent steps are governed by the provisions outlined in Article 45. According to this article, if a bill or proposal is not approved after two readings due to a lack of agreement between the two houses or if the government declares urgency, the Prime Minister may request the Parliament to form a joint committee to propose a solution to the disputed issue. The text prepared by the joint committee may be presented by the government to the chambers for approval; in this case, no amendment is accepted except with the government's consent. If the committee fails to prepare a unified text or if this text is not approved under the conditions outlined in the previous sections, the government may request the National Assembly to make a definitive decision on the text. In this case, it can choose the text prepared by the joint committee or the last text

voted on by that chamber, to which the Senate has made changes. After the budget bill is presented, if the Parliament does not express its opinion within 70 days, the government can enforce the bill by executive order. The 50-day deadline for parliamentary decision-making on the draft social security financing law is also stipulated in Article 1047 of the Constitution. The President may request the Parliament to review the budget within 15 days. In the National Assembly and Senate, the budget document is first reviewed by special committees, which then present it to the general assembly of representatives with a critical report on the budget (Danesh-Jafari, 2009). The special budget review committees in both chambers receive technical assistance from independent, non-governmental research and specialized institutions, and the members of these committees are mostly representatives specialized in public finance, economics, and social policies. This is the most important difference between budget bill reviews in Iran and France.

**3. Budget Implementation:** Executive agencies are required by law to report to the French Ministry of Finance every month on the progress of budget implementation, and every three months, they must submit a systematic analytical report to the Ministry of Finance. The French Ministry of Finance classifies and analyzes the data using the latest data collection techniques and sends the information to various departments. It is also responsible for submitting monthly reports received from executive agencies to the Economic Council and providing a comprehensive analytical report on budget performance every six months to the chambers, financial and monetary authorities, the government, the presidency, and other relevant legal bodies.

**4. Oversight of Budget Implementation:** In France, oversight of programs and budget implementation is carried out by the Supreme Audit Court through various methods, such as obtaining financial reports from executive agencies. The oversight process in Iran's budgeting system is ineffective for several reasons, as outlined below:

**a.** Unlike the French budgeting system, in Iran, emphasis is only placed on the conformity of revenues and expenditures with laws and regulations, with no attention given to the efficiency of expenditures. Financial officials in government agencies focus solely on

ensuring that documents prepared in the accounting department comply with laws and regulations, so there is no oversight of the performance and efficiency of executive agencies.

**b.** Operational oversight in Iran's budgeting lacks a cohesive system, and there are no specific criteria for progress monitoring and physical progress measurement. In the approval and review of the budget in the legislature, in each parliamentary committee, since most committee members see themselves as supporters of ministries and government agencies related to their committee, they focus more on the allocated budget for their respective entities.

**c.** The audit report in France is prepared annually. At the end of each fiscal year, this body reviews the accounts of government agencies, prepares a complete and comprehensive report, and sends it to the Parliament through the government. Based on this, the government considers the current year's expenses when preparing the next year's budget. The French Supreme Audit Court also reports the government's movable and immovable assets to the Parliament and reviews the depreciation of these assets. This task is not performed by the Supreme Audit Court in Iran, and in Iran, despite Article 55 of the Constitution, the audit report is submitted to the Parliament with a one-year delay.

The French Constitution stipulates that the draft annual budget law must first be discussed in the National Assembly. This means that the government cannot initially present the draft budget law to the Senate. However, in Iran, once the budget draft is prepared by the government, it is immediately presented to the Parliament for discussion. The budget bill could be first presented to a council such as the Expediency Council for review, and after expert review and correction of deficiencies, it could then be sent to the Islamic Consultative Assembly.

There are shortcomings observed in parliamentary oversight of budgeting, including ambiguities in budgetary laws that review financial matters, leading to various implementation and oversight problems in the budget. These include both legal and executive deficiencies, which will be discussed and analyzed further.

### 2.2.1. *Legal Deficiencies in Parliamentary Oversight of Budget Implementation*

1. The existence of credits exempt from oversight, which, by law, are excluded from the Public Audit Law and other general government regulations or the Government Transactions Regulations, prevents the Supreme Audit Court from supervising them. These credits were likely introduced in the Note (5) of the 1981 Budget Law to address wartime conditions, but unfortunately, they have continued until now.
2. The outdated budgetary structure in Iran, based on the 1972 Budget and Planning Law, is no longer effective, as the law is antiquated, and the budget figures have significantly increased.
3. The codes and line items in the Budget Law cause discrepancies between the budget performance statement and the audit report, leading to increased ambiguities.
4. According to Article 31 of the Public Audit Law, there are two fundamental issues in the activities of treasurers: a. This article assigns two different duties—executive and supervisory—to the treasurer. In practice, the roles of the Director General of Financial Affairs and the treasurer are combined into one position, leading to a situation where one person oversees their own work. This is unacceptable, and there must be a separation between oversight and executive responsibilities, each with its own designated officer. b. The criteria for selecting a treasurer are vaguely defined as "qualified permanent employees" in the law. This general criterion allows government companies to select treasurers from among their permanent staff and recommend them to the Ministry of Economic Affairs and Finance. This practice is problematic for budget control, as it is unlikely that a treasurer would be willing to report the unlawful actions of their superior to oversight organizations.
5. Article 91 of the Public Audit Law, which serves as the only legal tool for pre-expenditure and preemptive control in the budget, conflicts with Article 53 of the same law. According to Article 53, the treasurer's main duty is "compliance

with laws and regulations." However, Article 91 stipulates that if the treasurer deems any expenditure to be unlawful, they must notify the issuing authority in writing, citing the relevant legal provisions. The issuing authority, if convinced of the legality of their order, must assume legal responsibility in writing, including the legal justification, and notify the treasurer. This article creates ambiguity because, according to Article 53, compliance with the law is the treasurer's responsibility, so the issuing authority should not be determining compliance with laws and regulations.

6. Article 105 of the Public Audit Law prescribes penalties such as reprimands, salary deductions, and dismissal for delinquent treasurers. These penalties, in addition to those in Article 23 of the Public Audit Law, are also outlined in Article 9 of the Law on Administrative Violations of Government Employees. However, it is unclear which of these penalties takes precedence.
7. According to Clauses 6 and 7 of the Budget and Planning Law, there is no clear definition in the law distinguishing between current expenditures and capital expenditures or the costs of maintaining government economic activities. This ambiguity leads to significant amounts of the budget being allocated to current expenditures, such as overtime, travel, compensations, assistance, and bonuses, which have no direct connection to the actual projects and create opportunities for waste and exploitation.

### 2.2.2. *Executive Deficiencies in Parliamentary Oversight of Budget Implementation*

1. The lack of necessary independence for treasurers in performing their assigned duties, as per Article 91 of the Public Audit Law.
2. Treasurers are fewer in number than the executive agencies in the country, and some treasurers are forced to oversee the accounts of multiple agencies, which complicates financial oversight.
3. The use of a sampling system in oversight weakens financial supervision.

4. The budget allocated to oversight is very limited, comprising only two percent of the Ministry of Finance's total budget, which is responsible for allocating this amount.
5. Agencies that utilize public funds do not provide transparent reports on their expenditures.
6. Iran uses outdated accounting systems, which reduce the quality of work.
7. Iran lacks a strong expert body for budgeting.

### 3. The Supreme Audit Court

#### 3.1. *The Supreme Audit Court in Iran*

In Iran, the Supreme Audit Court is not only an administrative body but also a judicial authority that addresses financial violations. According to Article 55 of the Constitution, the court is responsible for overseeing how budgetary funds are spent by governmental organizations and agencies and for investigating financial violations and discrepancies in the accounts of government officials. The Public Audit Law also focuses on account oversight, not on specific individuals. According to Article 1 of the Supreme Audit Court Law, the court's objective is the continuous control and supervision to safeguard public funds. This control is exercised through three channels: oversight of the financial activities of ministries, state institutions, and other agencies using government funds (Clause A of Article 1). This type of oversight is conducted by the auditors of the Supreme Audit Court. Another duty of the Supreme Audit Court is to review and audit the funds expended and revenues generated (Clause B of Article 1). The preparation and submission of the budget audit report are also the responsibility of the Supreme Audit Court (Clause C of Article 1). This raises the question: Does the Supreme Audit Court in Iran possess a judicial nature?

To answer this question, it must be noted that judicial oversight is primarily exercised by judicial authorities, meaning that this type of oversight is conducted by the Judiciary, not the Legislature or the Executive. Therefore, when oversight is not carried out by the Judiciary, the Supreme Audit Court's oversight cannot be considered judicial in nature. The court is an administrative body with judicial effects; that is, although it has investigative responsibilities, it is not under the Judiciary. However, it can issue orders for compensating damages to public

funds and impose the prescribed penalties on violators. This issue requires deeper examination because, structurally, the Supreme Audit Court is not a part of the Judiciary, and its oversight cannot be classified as judicial oversight. Nonetheless, substantively, it has the authority to apply rules that can convict an offender under the provision of Article 23 of the Supreme Audit Court Law.

According to Article 11 of the Supreme Audit Court Law, the President of the court is elected at the beginning of each legislative term based on the proposal of the Planning, Budget, and Audit Commission of the Islamic Consultative Assembly and the approval of the representatives of the nation. The President has important duties and responsibilities, including nominating 15 trusted, devout, and competent individuals, preferably from among those eligible for the Supreme Audit Court, to the Commission on Supreme Audit, Budget, and Financial Affairs of the Assembly (as per the amended Article 16, passed on August 11, 1991), and appointing replacement members of the advisory boards in the event of the death, resignation, or retirement of any of the board members.

One of the major shortcomings of the Supreme Audit Court Law, passed on February 1, 1983, is that it does not specify the qualifications required for the President of the court. Consequently, the law makes no mention of the necessary expertise, and the selection of the President of the Supreme Audit Court lacks the required framework. According to Article 84 of the Constitution, "Each member of the Parliament is responsible to the entire nation and has the right to express opinions on all internal and external matters of the country." Based on this article, the representatives of the Islamic Consultative Assembly have the right to express their opinions on all issues, including the budget. The absence of consideration for expertise in the selection of the President of the Supreme Audit Court may be attributed to Article 184 of the Constitution, which permits representatives to express opinions on all matters without distinguishing between specialized and general issues, and it essentially views the Presidency of the Supreme Audit Court as an extension of the representative's duties.

The competencies of the Prosecutor of the Supreme Audit Court are as follows:

1. The Prosecutor of the Supreme Audit Court, within the limits of financial laws and regulations, acts to protect public funds and, in the performance of their duties, may personally visit any agency or delegate this task to one of the deputies.
2. The Prosecutor of the Supreme Audit Court is required to investigate any shortfall in the accounts of officials and the cases mentioned in Article 23 of this law, as well as other matters within the jurisdiction of the Supreme Audit Court. After completing the investigation, the Prosecutor must issue an indictment and report it to the President of the Supreme Audit Court for presentation before the advisory boards (Clause 20, Article 21, Amended on August 11, 1991).

The rulings of the Supreme Audit Court are communicated to the relevant agencies for execution by the Prosecutor or the Prosecutor's representative, with a copy sent to the Ministry of Economic Affairs and Finance. If these rulings are not implemented, the Prosecutor of the Supreme Audit Court is obligated to inform the Islamic Consultative Assembly (Kordnaji, 2003, p. 129).

According to the amended Article 12, passed on August 11, 1991, the Supreme Audit Court consists of a Prosecutor's Office and a minimum of three and a maximum of seven advisory boards. Each board is composed of three advisors, one of whom will serve as the board's chairman. Chapter Four of the Supreme Audit Court Law addresses the operation of the advisory boards. The amended Article 23, passed on August 11, 1991, outlines the scope of the advisory boards' activities. The most important cases these boards review and issue rulings on include:

- a) Failure to submit financial statements of income and expenses, official ledgers, and deficit accounts or failure to submit documents and evidence to the Supreme Audit Court within the specified timeframe.
- b) Committing obligations beyond the allocated budget or failing to comply with financial laws and regulations.
- c) Failure to promptly deposit income and other budgetary resources into the appropriate account, as well as failure to deposit funds received as deposits, guarantees, or special funds.

- d) Failure to promptly pay government claims, resulting in damage to public funds.
- e) Misuse, negligence, and carelessness in preserving government property, documents, and funds, or any incorrect expenditure or decision that leads to the loss or waste of public funds.
- f) Creating unjustifiable obstacles and restrictions by responsible officials of agencies in the performance of their duties concerning auditors or other experts of the Supreme Audit Court.
- g) Making and receiving payments in violation of existing laws, based on written instructions from responsible officials.

The rulings of the advisory boards may be appealed by the convicted party or the Prosecutor within twenty days of notification. The competent court for appeals consists of one Sharia judge, appointed by the head of the Judiciary, and two advisors of the Supreme Audit Court, chosen by the President of the court, provided they have not previously issued a ruling on the case (Article 28 of the Supreme Audit Court Law and its first note) (Rostami, 2011).

To ensure fair judicial proceedings, the right to appeal and file a lawsuit is essential (Yavari, 2011). Retrial is an extraordinary stage of complaint against rulings, brought before the same court that issued the initial ruling, and it may result in the court overturning its previous decision (Rasekh, 2009). In this context, a critical perspective must be addressed. In Iran, the judicial process typically involves the prosecution or accountability of managers for committing violations, while many may have committed violations by failing to take necessary actions. This is a crucial point that requires serious consideration. Many managers cause significant damage to public funds by failing to fulfill their responsibilities, yet the Supreme Audit Court does not address these issues because its primary focus is on actions, not inaction.

### 3.2. *The Supreme Audit Court in France*

The Supreme Audit Court in France is considered a financial court and is categorized under administrative courts with specific jurisdiction. Unlike Iran, these administrative courts in France fall under the judicial system. In France, entities such as the government, regions, departments, and their subsidiaries manage significant budgets, prompting the legislature to enact

oversight laws within the framework of the budget law. This law is passed annually by the Parliament. Similar to Iran, the French Parliament oversees the use of the budget to ensure it is allocated and spent according to the law. To this end, financial courts exist in France with the primary aim of controlling and overseeing government assets. The French Supreme Audit Court is one of these recognized financial courts, explicitly mentioned in Article 47 of the French Constitution: "The Court of Audit assists the Parliament and the Government in monitoring the implementation of financial laws."

Article 9 of Decree No. 99, dated February 11, 1985, states that this court consists of seven chambers, each with a president, senior advisors, auditing advisors, and auditing members. All these individuals hold judicial positions and cannot be removed or transferred. In contrast, according to Article 3 of the Iranian Supreme Audit Court Law, the court in Iran comprises five chambers.

One of the significant differences between the presidency of the Supreme Audit Court in Iran and France is that, unlike Iran, French law establishes a framework for selecting the President of the Supreme Audit Court. The President is appointed by a decree from the Council of Ministers and holds a judicial office, in addition to being irremovable and non-transferable. Other judges of the court are appointed by the President of France, but the President of the Supreme Audit Court also serves as the head of the first chamber of the court. As observed, French law addresses the presidency of the Supreme Audit Court with greater precision. The President must hold a judicial office, ensuring comprehensive knowledge of the law. This ensures that the individual appointed to this position is well-versed in legal matters, regardless of any positive or negative attributes.

According to Article 1 of the French Law 483-67, "judgment" is one of the functions of the Supreme Audit Court. Therefore, it can be concluded that, like in Iran, the Supreme Audit Court in France can issue rulings against offenders. However, it should be noted that the French Supreme Audit Court is classified as a financial court and is part of the judiciary, whereas the Supreme Audit Court in Iran is under the jurisdiction of the legislative branch. Another major difference between the Supreme Audit Courts in Iran and France is that the regional chambers

in France handle cases regionally and issue rulings accordingly. In contrast, in Iran, evidence of violations is collected and referred to Tehran, leading to prolonged litigation times and a backlog of cases at the Tehran Supreme Audit Court, with no clear timeline for resolution. In France, cases are handled in the same region where the violation occurred.

a. The Supreme Audit Court in France operates under the Executive Branch, whereas in Iran, it is under the Islamic Consultative Assembly. According to Article 47 of the French Constitution, the Supreme Audit Court assists the Parliament in overseeing the implementation of budget laws. In France, recruitment into the Council of State, Supreme Audit Court, administrative courts, and other public offices is done from graduates of the "National School of Administration." Admission to this institution requires passing a competitive exam, ensuring that the most qualified individuals, both academically and physically, are placed in high-level positions (Council of State, Supreme Audit Court, administrative courts, etc.), with the remaining candidates assigned to other public roles. Therefore, in the French legal system, no individual can hold sensitive positions such as those in the Council of State, Supreme Audit Court, and administrative courts without completing the internship at the National School of Administration. However, recruitment into the Supreme Audit Court in Iran does not involve such complexities. This difference indicates that in France, employees are trained before starting their roles, whereas in Iran, the absence of such procedures leads to weaknesses in human resources across various organizations, resulting in management based on trial and error.

b. According to the 1967 law governing the Supreme Audit Court in France, the court's primary objectives and functions are summarized into four key areas: first, overseeing the implementation of budget laws and auditing accounts; second, auditing the budget; third, providing an annual report to the President; and fourth, continuously sending necessary observations and warnings to ministers, executive agencies, and responsible officials.

c. Additionally, in France, all legal entities with financial independence that provide insurance services, as well as other legal entities directly or indirectly involved with the government or receiving state subsidies, are subject to the Supreme Audit Court's oversight. Therefore, the



scope of the court's oversight in France is comprehensive, leaving few institutions outside its jurisdiction. However, in Iran, many cultural, educational, and charitable institutions, sports federations, and especially public non-governmental organizations, even companies with partial government ownership, and some other institutions are effectively not audited by the Supreme Audit Court.

#### 4. Conclusion

The examination and comparison of parliamentary oversight between Iran and France reveal that parliamentary oversight, particularly in its structural aspect (i.e., the Supreme Audit Court), is more comprehensive and complete in France, with better mechanisms for budget oversight. The presence of specialists in the French Supreme Audit Court has resulted in more efficient human resources in this institution. This gap leads to managerial weaknesses in the Iranian Supreme Audit Court, as there is no legal mechanism in Iran that mandates specialized expertise for the position of the President of the Supreme Audit Court. In the human resources sector, the Iranian Supreme Audit Court has deficiencies, and there is no comprehensive legal plan for recruiting specialists, whereas providing efficient human resources and enhancing the court's capabilities, especially in management, is of great importance.

Article 54 of the Iranian Constitution designates the Supreme Audit Court as the independent auditor of the legislature, yet deficiencies remain in its oversight capabilities in Iran, which seem to be primarily due to the country's political structure and external factors such as sanctions. When the country faces sanctions, many budgetary supply and expenditure channels become security-sensitive, placing significant portions of budget expenditures outside parliamentary oversight. Thus, one root cause of weak parliamentary oversight in Iran is external conditions and challenges. Moreover, many institutions that receive budgets lack legal definitions, leading to budget allocation without accountability.

##### 4.1. Recommendations Based on Research Findings

1. Emphasize program-based budgeting, where a program and its objectives are clearly defined before allocating funds. The process should

move from revenue to expenditure, rather than creating expenses first and then seeking revenue to cover them.

2. Encourage specialized parliamentary committees to pay closer attention to the budgets of state-owned companies and rigorously oversee their financial operations.
3. Establish legal mechanisms for handling cases by the regional Supreme Audit Courts. This would reduce the time required to address violations. Additionally, it is recommended that cases be referred to the Tehran Supreme Audit Court only if an appeal is filed.
4. Enforce penalties for managers who cause damage to public funds by failing to fulfill their responsibilities (not just reprimanding managers for mismanagement).
5. Create legal frameworks for setting qualifications for the selection of the President of the Supreme Audit Court.
6. Develop structured plans to enhance the human resources capabilities of the Supreme Audit Court.

##### 4.2. Recommendations to Researchers

1. It is recommended that an independent study be conducted to analyze and evaluate the overlap of duties between the Supreme Audit Court and the General Inspection Organization of Iran.
2. It is suggested that, in addition to France, an independent comparative study be undertaken to assess parliamentary oversight in Iran, focusing on the challenges and achievements of the Supreme Audit Court.

#### 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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