

OPEN PEER REVIEW

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

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## 1. Round 1

### 1.1. Reviewer 1

Reviewer:

The statement, “Given that the structure of parliamentary oversight over the budget is carried out through the Supreme Audit Court...”, would benefit from a clearer explanation of how this structure is established and functions. Consider expanding this section to provide a more comprehensive background.

The discussion on credits exempt from oversight mentions wartime conditions but does not explain why these exemptions have persisted. Consider elaborating on this point to clarify whether the continuation of these exemptions is justified or problematic.

The critique of the outdated budgetary structure based on the 1972 law could be supported by citing specific cases where this has caused inefficiencies or legal challenges in modern times. This would strengthen the argument for legal reform.

The combination of executive and supervisory roles in the treasurer position is highlighted as problematic. It would be beneficial to compare this with international best practices or standards to provide a benchmark for what an ideal structure would look like.

The issue of insufficient independence for treasurers is critical, but the text could delve deeper into the potential consequences of this lack of independence. How does it affect accountability and transparency in the budgeting process?

The mention of the sampling system weakening financial supervision is noted, but there is no discussion of alternative methods. Suggesting potential improvements or alternative oversight mechanisms could make this critique more constructive.

The discussion about whether the Supreme Audit Court has a judicial nature would benefit from a clearer distinction between administrative and judicial functions. Consider defining these terms more explicitly in the context of the Iranian legal system.

The lack of specified qualifications for the President of the Supreme Audit Court is a significant concern. This section could be strengthened by recommending specific qualifications or criteria that should be considered for this role.

Authors revised the manuscript and uploaded the document.

## 1.2. Reviewer 2

Reviewer:

The choice of France for comparative analysis is justified, but the rationale could be strengthened by discussing specific similarities or historical ties between the two countries' legal systems beyond the influence of Montesquieu. This would help readers better understand the relevance of the comparison.

The sentence, "The findings of the research indicate that there are legal and executive shortcomings in parliamentary oversight in Iran...", could be more precise. What specific legal and executive shortcomings were identified? Consider listing the key issues briefly to guide the reader.

The explanation of the Iranian budgeting process is informative, but it would be helpful to include a visual aid or flowchart to illustrate the stages of the budgeting process. This could enhance clarity and reader engagement.

The description of the French budgeting process is thorough. However, the discussion could be improved by comparing the timelines and deadlines directly with those in Iran. Highlighting these differences would provide a clearer contrast between the two systems.

The critique of the Iranian system lacks specific examples or case studies where the inefficiencies have impacted financial oversight. Including such examples would make the argument more compelling.

The comparison between the presidency of the Supreme Audit Court in Iran and France is insightful, but it would be more impactful if there were a discussion on how these differences have affected the performance and outcomes of the Court in both countries.

The statement, "Unlike Iran, these administrative courts in France fall under the judicial system," raises an important point but would benefit from a deeper analysis of the implications. How does being under the judicial system enhance or hinder the Court's effectiveness in France?

The conclusion effectively summarizes the differences between the two systems, but it would be more impactful if it included a brief discussion on how the lessons from France could be realistically applied in Iran, considering the socio-political context.

Authors revised the manuscript and uploaded the document.

## 2. Revised

Editor's decision: Accepted.

Editor in Chief's decision: Accepted.