

PROPOSED GUIDELINES FOR INTELLIGENT SUPERVISION IN SUPREME AUDIT COURT (SAC)

Parisa Zare

Senior Technical Expert

Supreme Audit Court of the Islamic Republic of Iran (SAI Iran)



The growing trend of the approved annual budget, along with the limited human resources of Supreme Audit Court, has led to an increase in per capita funds and a significant reduction in the volume of samples. Therefore, "intelligent auditing" and "intelligence monitoring" are the new needs based on the definition of new concepts, which is part of the practical results of the Ph.D. dissertation in the field of industrial financial management, compiled under the title of designing a decision making system in public sector supervision with electronic approach in the Supreme Audit Court. Application of the general concept of "sensitivity analysis" to change the existing work of "number-oriented approach", the "work-oriented funds approach" by applying relative audit indicators through new techniques of "relative audit performance measurement", to assess the relative productivity of peer managers and "relative self-declaration of public sector auditing" in the direction of "intelligent questioning", all aim at the use of information technology platforms through a knowledge management map.

A) New definitions and terms:

1. Sensitivity analysis:

The concept of sensitivity analysis is the process of analyzing the amounts of public funds subject to monitoring through the

method of predefined indicators in order to identify and calculate the degree of importance of funds, with the aim of intelligent auditing and intelligence monitoring in order to make optimal use of monitoring forces and facilities.

2. Intelligence monitoring:

It is an operational method or method that guides the monitoring roadmap in accordance with the results of sensitivity analysis and by determining the degree of sensitivity of the monitored funds, determines the monitoring priorities and allocates the resources and facilities of the monitoring device accordingly.

3. Intelligent auditing:

It is an audit process in which intelligent sampling is performed based on the intelligent method of supervision and is planned, implemented and verified according to the supervisory roadmap based on new concepts, methods and techniques.

4. Work of Number Oriented Approach:

It is an approach that focuses on the subject matter of next year's supervisory planning, based solely on the opinion of experts, defining a number of reportable issues based on the expert-centered approach in the comprehensive audit plan.

5. Work-Oriented Funds Approach:

It is an approach that focuses on the funds in next year's regulatory planning and by applying audit sensitivity analysis methods to determine the importance of funds subject to public sector oversight using new methods based on electronic data-driven and electronic technologies.

6) New executive techniques:

1. The Technique of Relative Audit Performance Measurement: This special technique based on the relative measurement of indicators is within the scope of the performance audit mechanism and is used for the relative ranking of managers. What are the main questions or questions that can be asked in choosing this particular technique? To answer this question, different types of questioning constraints are defined, including why, when, who, what subject, what place, what factor, and how. Applying this technique relatively compares the performance of level managers with each other, and this type of ranking provides the capacity for future uses to evaluate the performance of executive bodies with the aim of fair distribution of budgets based on performance appraisal.

2. The Technique of Relative Self-Declaration of Public Sector Auditing: This particular technique is based on purposeful questioning by sending audit statements electronically to executive bodies in the field of performance auditing. Nevertheless, what are the main questions or questions that can be asked in choosing this particular technique? As mentioned before, in this technique, in

practice, key questions are defined in the form of interrogative constraints including why, when, who, what, local, what factor, and how. The declarations completed by the executive bodies after verification by the audit experts, as the case may be, and at the discretion of the legal and judicial experts of the supervisory body, will be able to obtain supervisory approval. The types of declarations proposed are:

- a. Fundamental Declaration:** Obtaining information related to the permanent audit file
- b. Budget Declaration:** Obtaining information about the budget performance of the administrative agency.
- c. Intelligent Inquiry Declaration:** Obtain information requested by regulatory stakeholders.

The application of the electronic performance declaration of the devices is not limited to the instantaneous analysis of the questions that can be monitored by the public sector, but with the findings of the experts of the court, in addition to the annual audit of the devices, the honesty is doubled. If the agencies using the country's general budget are informed of the need to complete the explained declaration, then we can hope for a significant reduction in violations, crimes, budgetary and operational deviations. Since the audit process takes place before the reporting and review process, it can be expected that the designed decision-making system, the subject of this research, creates supervised databases with relative validity.