

Audit of Increasing Government Accountability on Environmental Issues

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Introduction:

The formulation and distribution of the rights of environmental protection assignments, due to its widespread nature, has always been discussed between government and non-government actors. Meanwhile, in the last half century, with the expansion of environmental crises such as desertification, drought, water scarcity, the loss of biodiversity, emission of greenhouse gases, accumulation and expansion of waste and acidity of oceans, and competition over the access of scarce resources with the concept of security and ...environmental subjects has been integrated with the concept of security and became an issue of sovereignty for different countries. Thus, the general consensus was achieved on this issue that private sector by itself is incapable of protecting the environment from the negative environmental consequences of economic activities. Therefore, the

government on the behalf of people is basically considered the main responsible for protecting the environment as a kind of public good. In the fourth chapter of the Constitution of Islamic Republic of Iran, entitled "Economy and Financial affairs", through two articles, forty-five and fifty, legislatures directly deal with this issue: explicitly in article fifty, "environmental protection" considered it as "public duty" and in article forty-five, referred to some instances of environment as public wealth and property (uncultivated or abandoned land, mineral deposits, seas, lakes, rivers and other public water- ways, mountains, valleys, forests, marshlands, natural forests, unenclosed pastureland....) that shall be at the disposal of the Islamic government for it to utilize in accordance with the public interest.

Executive Bodies and Accountability to SAC of Iran

In the Islamic Republic of Iran, a network of central governmental departments as well as non-governmental institutions and environmental protection institutions play a key role in assessing, policy-making, planning, and environmental protection. The sovereignty of environmental protection is such that there are few governmental ministries or agencies in Iran that do not have environmental obligations and responsibilities: For example, the Ministry of Education in the field of environmental education; the Ministry of Agriculture in the area of protecting natural resources and healthy food and transgenic products; Ministry of Labor in the field of laboring environment and health and environmental considerations of workplace; Ministry of Energy in the field of energy and environment; the Ministry of Interior Affairs in the field of ordinary wastes, transportation and urban traffic; Ministry of Finance on green taxes and policies and also environmental financial support; Ministry of Health in the field of health and public health; and Ministry of Housing and Urban Development in the field of urban environment, protection of gardens and urban green space play active role in environmental policy management. On the other hand, since

governmental institutions are organized by people and for people, they should be responsive to them.

People expect public institutions to be in charge according to laws and regulations, justice and equality, resource saving, efficiency and effectiveness in provided services and also the government be accountable for its policies and measurements.

The most important aspect of accountability is to make sure that those in charge of the executive bodies act in accordance with laws and regulations in the optimal utilization of public resources. Hence, the representatives of the nation in the parliament monitor the employment of national resources by them.

SAC of Iran as the monitoring arm of the parliament according to its domestic law¹ " In order to perform its duties, SAC investigate all the financial affairs of the country and in all cases establish direct communicate with all the officials of the Islamic Republic of Iran and the three forces and affiliated organizations and departments and all individuals and organizations that in any way use the budget of the entire country obliged to be directly accountable, even in cases where they are exempted from the SAC."

The present article in the following five sections examines the role of audits of SAC of Iran in increasing governmental accountability in the field of environment:

- A. Preparation and compilation of upstream legal documents;
- B. Pathology of environmental laws and regulations and also comments on environmental bills;
- C. Determining environmental audit reports and sending audit reports to stakeholders;
- D. Establishment of an environmental audit committee and sustainable development in the Audit Court of Iran

¹ Article 42 of the Law of Audit Court of Iran

- E. Compilation of books, articles, and instructions;
- F. Holding environmental audit courses for executive bodies

A. Preparation and Compilation of Upstream Legal Documents

Before 2015 environmental auditing had no place in the country's upstream documents. However, this year, the Supreme Leader announced the macro-environmental policies of the country with the focus on creating an integrated national environmental system, coordinated and systematic management of vital resources, and the establishment of an environmental audit system in the country. This proceeding has strengthened the controlling tools and monitoring the environmental duties of the executive bodies and consequently has led to an increase in the accountability of organizations and executive bodies.

B. Pathology of Environmental laws and Regulations and also Comments on environmental bills

Establishing transparent and unambiguous laws in the field of environment is one of the components of good governance and pay the way for accountability and responsibility. Recognizing criminal liability for the government as the most prominent and most important legal entity considered as one of the most important guarantees of accountability.

Since 2015 some environmental laws and regulations in the country didn't have the incumbent enforcement guarantees; however, with the announcement of macro-environmental policies and the Supreme Leader's emphasis on criminalizing violations of environmental laws and regulations, the executive guarantee of the laws was intensified. This issue is emphasized in the macro-policies entitled as "Preventing the spread of unauthorized pollution and criminalizing environmental degradation and also effective and deterrent

punishment of polluters and environmental degraders and the obligation to compensate of damages".

Auditing and monitoring the laws and regulations; due to requiring amendment of laws and regulation, SAC of Iran reports parallelism and lack of transparency in responsibilities, as well as the legal absence to parliament. In addition, the parliament and government prepares and approves new environmental laws through various bills. During these years, the SAC, according to its experiences focuses on environmental criminalization in various bills (Such as bill of soil protection; bill of forest ranger's protection; bill of assessing the environmental impact of large projects; bill of protection, restoration and management of wetlands; and also protection and exploitation of genetic resources), has provided its views with emphasis on criminalization in laws as an executive guarantee of these bills.

C. Determining Environmental Audit Reports and Distributing Audit Reports to Stakeholders;

By conducting its continuous audits, especially environmental audits; SAC of Iran plays a significant role in creating accountability and trust between the government and citizens regarding the development of the country's policies, including environmental policies. Environmental reporting and auditing play a major role in creating transparency and accountability in society.

In order to carry out its duties and aid to protect the environment, SAC of Iran annually prepares various audits on environmental issues (2 comprehensive reports and 31 reports in 31 provinces of the country according to the specific environmental problems of each province) through financial, compliance and performance audit.

In order to raise awareness and create transparency, a summary of all these reports is collected through an annual volume and uploaded on the website of the SAC.

In the sensitive environmental reports such as *Environmental Audit of Implementing the law of Clean Air with a Scope of Eight Metropolises* with affection of majority of people; the officials of the SAC present at the national media and explained the results, violations and recommendations of that audit. The violations of these reports are sent to the court of SAC of Iran. In order to improve the current situation, proposals are submitted to the parliament and the audited bodies.

SAC of Iran has conducted a variety of environmental audits such as auditing the SDGs; determining the report with financial, compliance and performance approach on various environmental issues, especially with the domain of water, air and soil; assessment of the effectiveness and efficiency of environmental plans and projects; pathology of environmental performance of institutions; monitoring the achievement of goals, compliance of laws and regulations; monitoring the accuracy of costs in plans and projects; audit of water resources (including lakes, reservoirs, dams and wells in terms of performance of involved executive agencies, assessment of compliance with laws and regulations, accuracy of costs, etc.); environmental audit of rivers (pollution, riverbed laws, governing laws and regulations); environmental audit of the Caspian sea, the Persian Gulf and the Sea of Oman; audit of water resources management; audit of wastewater management; audit of north and south coast management; environmental audit of wetland; audit of controlling dust; assessment the criteria of establishing industries; assessment of laws and regulations of soil protection, auditing assessment of transferring of natural resources, auditing waste management (normal, medical, special, agricultural and industrial); environmental audit of the four environmental zones (protected areas, wildlife sanctuaries, national natural monuments, and national parks); audit of forests and rangelands; audit of environmental impact assessment plans and projects; assessment of conducting international environmental obligations of government; audit of compliance rules and regulations in nature tourism and ecotourism industry; assessment of laws and regulations related to green economy and green

taxes in executive bodies; audit of compliance of pesticides laws and regulations; audit of compliance of environmental standards in mining activities; audit of green management; audit of noise pollution; environmental assessment in standards of domestic and imported cars; and audit of biodiversity.

D. Establishment of an Environmental Audit Committee and Sustainable Development in the SAC of Iran

Environmental auditing is highly regarded with the aim of ensuring the adaptation and implementation of appropriate and sufficient processes and policies to achieve sustainable development, as well as to increase the government's accountability for its decisions and measurements on environmental issues.

Over the past few years, SAC of Iran in accordance with INTOSAI and ASOSAI set up "Howness of exploitation and protection of vital and environmental resources" on its agenda. Currently, the environment is one of the most important subject of assessment for the SAC of Iran.

Therefore, in order to monitor the environmental duties of the executive bodies; SAC of Iran have established an environmental audit committee to deal with the legal task and submit environmental audit reports to the parliament and also monitored all of agencies, which in any way use the public budget, in charge of environmental duties, by evaluating, auditing and clarifying the environmental performance of them. In line with preventive policies, the SAC of Iran by aware of country's decision-makers through auditing and clarifying the environmental measurements of these agencies and organizations helps them to prevent violation and correct the consequences of environmental problems.

E. Compilation of Books, Articles, and Instructions

In order to increase systematization and transparency in SAC mechanisms and to raise the awareness of the audited entities, the SAC of Iran has translated and localized many of INTOSAI standards, including the standard (ASSAI 20):

Principles of Transparency and Accountability; (ASSAI 5110) Essential Elements of Environmental Audits, etc. and uploaded them on its site.

With the aim of promoting knowledge and awareness as well as strengthening the training and capacity building of auditors at the domestic level, SAC has written various educational booklets such as *Environmental Auditing with Focus on Performance Auditing* (Fourth Edition, 2021), *Audit of Decreasing Air Pollution in Tehran* (2010), *Environmental Audit of the Country's Rivers* (e-book, uploaded on the website of the Audit Court of Iran), and analytical auditing journals.

F. Holding Environmental Audit Courses in Executive Bodies

With the aim of increasing the level of awareness in the executive bodies as well as their familiarity with environmental duties and also auditing approaches; SAC of Iran, (after assessment of their educational needs and according to environmental problems revealed in different regions of the country), hold training courses to prevent violations and made them accountable.

Conclusion

In recent years, the government accountability to various environmental issues has turn to an important subject in the management of the public sector and also monitoring departments such as supreme audit court. This is due to the significant roles that accountability plays as one of the pillars of good governance in stabilizing and improving the environmental situation.

SAC of Iran by preparing reports and presents them to its stakeholders create a free flow of information and a transparent atmosphere. This transparency is primarily preventing the misusing of the rules by pathology and eliminating ambiguous spaces; and in the second step, the preventive measures of the SAC of Iran help to institutionalize environmental laws, regulations and standards and stop the occurrence of environmental violations.