

بسم الله الرحمن الرحيم

Ladies and Gentlemen

Dear Colleagues

Good Afternoon

At the outset, I would like to thank the respected Moderator of this meeting, Mr. Dmitry Zaitsev, esteemed Member of the Board of SAI Russia and the Head of the INTOSAI Working Group on Sustainable Development Goals and Key Sustainable Indicators Secretariat, for accepting the request for the membership of SAI Iran in this Working Group and their kind invitation to this meeting as well as allocating such an opportunity to speak.

I would like to mention some points as follows:

1) Considering the universality and the importance of SDGs and the need for cooperation and synergy among members of the INTOSAI regarding strategic auditing of these goals, this is an object of consideration and cooperation for SAC, which is currently also the President of ECOSAI.

2) Concerning SDGs 4 and 9 in the field of Quality Education and Industry, Innovation, and Infrastructure, I would also like to emphasize the need to use advanced technologies for boosting international smart communications among members of INTOSAI.

3) The ecosystem of Public Financial Management (PFM) starts with budget management and ends with financial reporting and auditing; therefore, the literature accepted in international studies should be used in public finance and good governance of the decision-making system.

4) Unity of procedure in the budgeting system as the first step of reforming the public financial system should be put on the agenda of those countries that face crises and financial risks.

5) Mechanisms such as Factoring, short-term bonds, public and private partnership, full implementation of the Treasury General Account, implementation of the direct payment mechanism to the final beneficiary via accepting electronic documents, the full collection of debts and liabilities, and full identification of assets by the establishment of the accrual accounting system are emphasized.

6) What can be suggested here is: using the integrated system of Financial Management Information System (FMIS) in preparing online reporting. Therefore, international auditing institutions are expected to cooperate and participate in the implementation and establishment of this system for uniformity in all member countries.

7) It is noteworthy that the common criteria and instructions of this system should be coordinated and implemented in accordance with the structure and geographical and political atmosphere of the budgeting system of each country and in line with global standards using modern technologies (i. e. Artificial Intelligence) with the structure of information technology (e. g. blockchain) to achieve smart audit during public expenditure.

8) Seizing the opportunity, while appreciating the kind efforts of the INTOSAI, I would like to emphasize the significance of augmenting the technical, specialized, knowledge-based, ICT cooperation between members of INTOSAI and also readiness by Iran SAI enjoyed by more than 117 years of age and experience in the field of public audit to open new horizons of cooperation with this global organization in all possible areas.

Thank you for your kind attention. I wish success to you my esteemed colleagues in this working group.

Have a good day!