

Evaluating Performance Audit from the Perspective of Auditors of the Supreme Audit Court of Iran

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Abstract

Introduction: Regarding the role of performance auditing in accountability, this study aims to evaluate the Supreme Audit Court auditors' perception of performance auditing.

Method: This applied study has a descriptive survey research design. The sample consists of 267 auditors of the Supreme Audit Court of Iran. We collected the data by distributing standard questionnaires and analyzed them using the binominal-test.

Results: The results indicate that the effectiveness assessment is part of the performance audit process. Auditors need to enter into decision-making and policy-making fields in order to have better performance audits. Public sector auditors have the necessary qualifications for performance auditing, but they need to use other specialists in the performance audit team. The Supreme Audit Court's performance audits are currently effective in improving the public sector management, but ineffective in terms of accountability.

Conclusion: In order for the performance audits to be done in more effectively, the Supreme Audit Court should develop its scope to the areas of decision-making and policy-making; and in annual planning, The Supreme Audit Court should act in such a way as to provide the grounds for entering these areas from the perspective of evaluating the results of the decisions made. Also, in other subjects, the Supreme Audit Court should consider relying on experts.

Keywords: Accountability, Decision Making and Policy Making, Effectiveness, Management Improvement, Performance Audit.

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