THE STUDY OF EFFICIENT SUPERVISION OF EXECUTIVE AGENCIES AND ITS FACTORS

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ABSTRACT
The supervision process is one of the significant processes that each organization requires for ensuring maintenance and awareness of the performance quality and exact implementation of their plans. The information obtained from the monitoring process as feedback, besides alerting managers, helps the health and safety of operation process and activities. Having a healthy community is directly related to the type and method of control, the governmental sector is also one of the important sectors in the control system of each country, since a huge capital rests on this section and it is necessary that this section, especially at the governmental transaction domain, be continuously and effectively controlled; because lack of necessary support of governmental financial operation and properties would bear government's failure in responding to macro policies to meet public needs of society. The necessity to control in the two main axes is significant. First, regulating costs of government properties was done through state treaties that prevents illegal exposure to the domain of state properties and, second; prediction of institutes and organizations that control over the process of state properties. Always in all systems including official-political system, there is a concern that the financial body of government is not seriously hurt that we sometimes see exposure to this section and abuse and misuse of state properties and creates future dangers and threats on the government's' financial sector that the rules dominating this section predicts an effective control system so that we can observe implementation of these principles in the government sector. So, the supervisional institutes play significant role in preventing financial corruption in the domain of governmental properties and treaties and provides ground for healthy implementation because the success and development in every system and changes which are made with the purpose of modification depends on the effective financial control which is performed at different steps and under various titles.

Key terms: control, supervision, effective supervision

Introduction
One of the most vital factors of a healthy and effective management is the existence of a supervision and investigation system that is necessary for maintaining health and growth of development of any collection and
organization and leads to improvement of employees. In Iran, various systems are responsible for monitoring and controlling the activities of executive organs of the country and all activities monitor measures and plans of organizations continuously and permanently. Basically, the feedback mechanism (or monitoring) cause establishment of a control and adjustment system within the organization and is the foundation for self-modification and move to discipline and dynamicity and seeking the objective of the system. In other words, the micro system is the feedback of best sample and method for creating negative entropy in complex organizations (Alvani, 2001).

Usually, organizations design, codify and implement a monitoring system applicable to enjoy the benefits of feedback. Moreover, every society that has its specific culture and culture also includes a series of attitudes, beliefs, customs, traditions and values that can affect supervision. Controlling and monitoring the performance and activities of an organization plays a significant role in the long term successful survival of that organization. Controlling and monitoring the financial and operational system of a country to respond people is one of the most important duties that is put on the shoulders of monitoring systems. A huge part of this control is practiced through Supreme Audit Court under supervision of parliament and the 54 and 55 principles of constitution points to this subject (Mohammadi, 2014).

Supervision

Supervision is controlling a process and its confirmation with the related supervision criteria and statement of the results to the relevant auditors (Law Dictionary 2002). This general definition can be based on the legal duties or social custom and also in the area of personal law and the monitoring result may be reported to a specific authority or the supervisor may decide about it personally and the result may be accompanied with legal guarantees or may be advised. Also, the supervised is forced to implement the result of supervision and its reformative suggestions or may be considered as a consulted theory (Zamani, 2000). Therefore, the supervision may be internal or external organization.

Internal organizational supervision is practiced by the system itself and may form a specific authority for such a supervision and organizational chart and its posts may be adopted, such as: the monitoring and supervision office of executive systems – the security unit and or investigators who are members of companies' board of directors and such a specific unit may not be predicted and this is practiced aligned with public supervision of management and responsibility of system or company and in various ways compared to the performance of the collection under management. Supervision can be the result of both legal responsibility and or the system implements it to optimize the performance and prevent its deviation (Mirmohammadi, 1999).

Outer organizational supervision is inevitably in accordance with law and is practiced by other monitoring systems like: financial monitoring of Supreme Audit Court (Article 55 of constitution) that is practiced in order to control the financial performance and receipt and payment accounts and also safeguarding the public fund (Audit court law) and the supervision of the General Inspector's Office (Article 174 of constitution) that is the general supervision of the systems' operation. In addition to these regulatory authorities, we can refer to the supervision of Article 90
commission of constitution regarding all organs of triple powers as well as the supervision of Supreme Audit Court to the courts and the General Prosecutor to the courts as well as the supervision of audit organization that is practiced through the ministry of finance regarding the financial performance of state companies. Thus, in general supervision means comparison, evaluation and determination of contradiction between implementation of financial operation and activities and what have already been predicted and what is going to be predicted in future relying on the rules, regulations and the professional principles in order to make necessary amendments to compensate damage (feedback) and or preliminary preparation for the future (pre-feed). Also, supervision is an activity that is done by "monitoring institutions" in order to investigate and control educational and executive operations and activities with qualitative, quantitative and financial aims considered in rules and regulations (Nafisi far et al, 2014).

The significance of supervision

Supervision is one of the most fundamental needs of any society and through supervision one can reach the predicted financial and social plans. Especially in the current situations of government, organizations that allocate a significant share of annual budget to themselves are important more than ever before and requires continuous, serious and thorough effort (Shafi Zadeh, 2002). Thanks to these activities, missions and objectives of an organization enjoy ultimate use, efficacy and effectiveness of programs is realized perfectly by available resources and equipment and aligned with these supervisions, state organizations can realize the current deviations in implementing their organizational plans and objectives. The result of this activity leads to amendment of procedures, programs, and predicted objectives and in fact through the results of amendments, organizations can create opportunities from treats and lead organizations to pre-planned objectives. And also, the efficacy of supervision in plans and objectives of organizations becomes important when it is used for the financial and humanistic resources in organizations, it is critical to know whether the plans were predicted and play effective role in organizations' performance? (Ghorban Zadeh, 2002)

Characteristics of an effective and efficient supervision

Internal supervision and the sense of being present before God prevent humans from violation. But, this does not exist in all humans sufficiently, thus, external supervision is among the most important issues in all human societies. Thorough understanding of the subject and the inspection and supervisory regulations governing the inspection is one of the musts in efficient and effective inspection. The subject of supervision has always been so important in management and establishment of effective supervision systems is considered as the primary and general management objectives in any section. In the process of control and supervision, a precise comparison and adaptation was conducted between what it should be and what it is and the results obtained from this comparison are considered as the supervision result. From the rational aspect, three states are assumed in the control process; in the first state that is considered as an ideal state, performing tasks totally confirms standards and regulations and the control results is positive; in the second state, performing tasks is beyond standards and regulations and it indicates that executives act better and more than what was decided before, in the third state that is considered as a negative
state, performing tasks was lower and less than standards and regulations and shows controlling problems and failures. Unfortunately, most supervision organizations devote themselves to the third state and practice a kind of negative supervision. In this supervision culture, if works are done according to criteria or that; activities are developed beyond standards, it is assumed as carrying out duties and no reaction is shown against them, but if a negative point was found, all attentions are concentrated on it and it is attempted to identify and punish the trespasser. In a desirable supervision system, the positive points should be taken in to account by the supervisor and issues should be seen from a positive point of view. Positive and weak points and strengths are seen alongside and the control task is carried out with a positive insight. Promoting the culture of trust to others and adherence to the presumption of innocence cause the development of positivistic control and people, groups or organizations under supervision accept control with interest and motivation. Control loses its bitterness and faces propensity and relish of controlees. Control in governmental organizations has political aspects for their specific aspects and majority of decisions in them have a political favor. Therefore, in evaluating these organizations, one should not consider only the criteria of private and economic organizations. Sometimes, social and public interests necessitate making a decision in a governmental organization that may not be in line with Instrumental Rationality criteria but seek the realization of objectives of Substantive Rationality. In these cases, if the supervisors emphasize just the instrumental objectives, undoubtedly his evaluation results would be misleading and unfair. Governmental organizations should be evaluated and controlled according to their policy and with criteria that assess the political effectiveness as well as financial and technical effectiveness and only in this case one can make sure that an appropriate evaluation was done (Alvani, 2001).

The role of supervision in clarifying the financial information and accountability

In the Islamic Republic constitution, in order to prevent authorities' deviation from the right path, justice and piety, according to reason and religion, supervising the authorities work not only as a right, rather as a religious duty is up to all society's member and reaching this goal requires clarity and accountability; clarity is implemented through the supervision role, cause the improvement of the performance of executive systems. So, if information is clearly observable and verifiable, the possibility of a better supervision is provided, thus, the more distribution of information is clear and reliable, the more the possibility of making more informed decisions and accountability about how to obtain resources and using them increases and on the other hand corruption decrease. Thus, the supervision has the role of clarity of financial accounting information in order to improve the performance of executive systems in form of: on time and effective management of properties is to choose the best approaches and to reduce risks and increase managers' accountability. Most people believe that financial clarity has positive and constructive effect on the financial performance. In the government operation, clarity is considered as a critical presumption for financial stability of macro-economy, appropriate leadership and overall financial health (Mohammadi, 2013).
Avoidance of going to extremes in supervision

In supervising people, it is necessary to avoid going to extremes, to pave the ground for improving their performance and to prevent them from falling into a wrong and misleading direction. It should be explained that, while investigating the performance of people (including managers and employees) one should act so that they believe our claim that "we are not going to catch them, rather our goal is to improve, direct and help them" and do not consider our actions as limiting their innovative actions. Remember that extreme observation and being focused on how to carry out duties and actions of people (that is generally associated with people's preferences) may lead to losses and consequences as follows: people and consequently the system is directed to excessive pretense and rituality and cause the slowness of decision making and implementation. It withdraws the innovation from managers and employees of the system. It provides the ground for reduction of self-confidence and motivation for activity in managers and employees. It prevents managers from thinking and planning for long-term tasks, and leads them to quick return programs and activities that may have less priority. Also, negligence in doing the critical task of supervision and investigation and dissipation in this area also cause emergence of numerous problems and defaults, including: variety of preferences in the way of implementing regulations in the system and employees' freedom of action in this case may mislead the spirit of regulations and cause problems for the client. As a result, not encountering with trespassers and violators discourage healthy motivated people and exasperates the violators to continue their wrong doings. Failure to correct the bugs and flaws in the implementation process and method in long term leads to its institutionalization in the system (Alwani, 2001).

Investigation and supervision economy

The officials of investigation and supervision systems should take necessary measures so that their human and financial power and resources by observing the principle of cost – benefit is used in affairs and directions which have maximum benefit for the country. By adjusting "investigation and supervision economy", this important point can be implemented in a practical and accurate way. For example, we assume that project "A" caused 'n' rials loss in the public fund as a result of lack of supervision before and at the time of implementation, while, if sufficient and efficient supervision was exercised, consuming minimum cost, the loss of huge financial capital and opportunity can be prevented. So, it is good that investigation and observation systems extract samples of such projects symbolically and by using and referring to them attract the attention and cooperation of managers and authorities of organs to the necessities of on time and effective supervision and investigation more than ever. Obviously, by creating and developing such a way of thinking and paying attention to "the economy of supervision and investigation", a new way and spectrum opens in the direction of optimum and effective use of country's capital and consequently prevents emergence of many corruptions that incorporates some serious damage to the country (Dadgar, 2001).
Characteristics of effective control and supervision

In order to design an effective control and supervision system, the key and critical points in control should be determined properly. The key points are that part of operation and organs whose results and performance plays a significant role in the whole plan, the reason for choosing the key points for control and supervision is that in most cases controlling the whole operation process is not possible or affordable; thus, one or more key points should be chosen somewhere; so that controlling that part is extended to other sections and it ensures that by controlling that point, we can get informed of the condition of the whole system. On the other hand, creating a context and infrastructure of supervision culture would be helpful in promoting supervision in a way that experts believe developing supervision culture has a fundamental role in the issue of effective supervision. Mr. Stiffen Robins, based on his famous theory, introduces some barriers as the culture of accepting supervision that considers removal of these barriers as an important step towards effective supervision, i.e. at the first step these should be removed so to make an efficient supervision.

Factors of failure to develop the supervision culture, according to Stephan Rabins theory, is represented as the following table (Rabins, 1999):
Conclusion

Purpose and philosophy of supervision is improvement and though, this characteristic does not exist in the control system, the system will not survive much and soon will turn into a mandatory duty in the organization collection. Supervision organizations should try to investigate the reason for them after an accurate identification of studies and provide improvement solutions. If supervision organizations just identify problems but offer no solution or do not produce detailed reports about the problem and do not feel responsible to find the reason for the problem, they do not make success in carrying out their mission. This point should continuously be repeated that supervision organizations have been created with the aim of improvement and do not act in such a way that they become famous...
as a punishment authority which finds faults and reveals the mistakes. If the supervision organization portrays such a picture of itself in the society, quickly lose its social acceptability among people and organizations and will be known as an unsuccessful and ineffective organization. And, on the other hand supervision organizations, in order to be more efficient should avoid centralized and hierarchical bureaucratic structures and turn to decentralized and networked structures.

**Recommendations**

If supervision organizations can create regulatory mechanisms by relying on culture and cultural values of society that people, organizations and groups control themselves before being controlled and supervised by an external factor and prevent many extra costs and waste of forces. Self-controlled organizations create a new type of supervision relations and facilitate the management work at different levels of organizations. The purpose that is followed in self-control creates a mode within people that turns them to do their duties and responsibilities properly without practicing external supervision. At the present that different societies try to realize self-control in their organizations in different ways, also in our organizations, managers should try to direct people to self-control by guiding them and decrease the necessity for external control by cultural work. Undoubtedly, supervision organizations should help this attempt by appropriate practical orientations and substitute other-control for self-control by modeling.

**References**


