

row	Corruption bottlenecks	Vulnerable factors and sources	Possible type of corruption	Corrective solutions
1	Subordinate centers fund unit	Failure to fully collect dedicated revenues and as a result affect the costs of the centers, especially personnel costs such as labor and overtime.	Failure to fully collect cash income	Continuous monitoring of the performance of cashiers-substitution of electronic receipt methods and reduction of cash
2	Discharge unit of hospital centers	Eliminating and not registering the services provided to patients in the invoices and as a result not collecting the share of the patients as well as the share of the insurance organizations are responsible for the private income.	Failure to receive the full and real service tariff	Full supervision of the clearance unit and re-examination of settled cases
3	Relief working unit of hospital centers	Providing social work discounts outside of the notified instructions and directly affecting the collection of the franchise of the services provided	Applying taste in providing social work discounts and reducing dedicated income	Examining the cases subject to social work discounts and complying with the notified instructions
4	Failure to pay expenses based on the memorandum and accrual budget	Financial information and reports	Shifting costs	Timely and always control of costs
5	Stagnant and undetermined deposits	assets (cash)	Abuse of deposits	Assignment of deposits according to superior rules
6	Endorsed checks	assets (cash)	Abuse of checks	Not endorsing checks
7	Ambiguity in financial and trading regulations	University inventories and assets	Leaving the goods from the warehouse without the approval of the authorized authority,	Because in this regard, the financial and trading regulation is ambiguous and it has not specified the responsibility for the goods leaving the

			especially the goods with the warehouse and the purchase order point	warehouse, so the issue of amending the financial and trading regulation should be raised and decided in the commission of Article 105 of the same regulation.
8	Ambiguity in financial and trading regulations	Inventories and assets and financial resources and human resources	Lack of sufficient attention and commitment of contractual personnel to university assets, both cash and non-cash, as well as the impossibility of collecting damages caused by the accountant/property trustee and contract storekeeper to the university's assets and resources due to ambiguity in obtaining commitment. Absence of official or contractual employees in the desired jobs	Clearing the ambiguity of Article 53 of the Financial and Trading Regulations and determining the method of obtaining guarantees from contractual personnel in the accounting, property trustee, and warehouse jobs.
9	Not hiring expert staff based on the organizational position of contractor, property trustee, and warehouse keeper or moving to unrelated jobs	Assets and financial and human resources	The lack of sufficient motivation or the lack of expertise of the people employed in the positions of storekeepers, workers and property trustees leads to the lack of productivity and the loss	Allocation of employment capacities to the desired jobs and use of suitable employees with expertise in the positions charge

			of resources and administrative corruption.	
10	Not paying attention to rules and regulations	assets	Superficial registration of the warehouse receipt for the purchase of goods without goods from the merchant, pricing and preparation of a superficial document at the same time by the person in charge of supplies, which causes the illegal detainer of government funds, as well as the subsequent unreal departure of goods by issuing a superficial remittance of goods by the warehouse keeper.	Timely monitoring and tracking of related units through warehouse and cost centers and correct execution of cost processes, including recognition, credit provision, commitment and cost
11	Not paying attention to the instructions in the field of movable property	assets	Not taking a list of property every 6 months will cause the university to be unaware of its missing property and result in damages.	Observance of property related laws by property trustees and control and adaptation of property used by employees with the new financial system by referring to property trustees at least annually.
12	Not paying attention to the rules and regulations in the warehouse registration of goods received as gifts	assets	The gifts received without a specific mechanism in the unit are collected by the storekeeper and sometimes they are not registered in related systems such as HIS and	The channel of receiving gifts should be managed as a unit through the management of partnerships with the design of a process that facilitates this and the warehouse keeper is obliged to register the warehouse of received goods.

			the modern financial system, which does not allow the unit to control or use them.	
13	Non-observance of accounting instructions in recording expenses	Financial information and reports and assets (cash)	Not recording current expenses in a timely manner in the desired financial year causes the cost to be recognized in the form of annual adjustments, which sometimes may be misused by accountants and a fake financial document is prepared using the registration of annual adjustments and causes illegal use in government funds	Registration of expenses in the year of the expense or if annual adjustments are used, by providing documents and setting the minutes of the meeting with the approval of the executive and financial management unit of the university.
14	Lack of drug inventory control in outpatient pharmacies	Drug inventory	The stock of drugs in outpatient pharmacies is constantly changing, since the volume of drug stock in such pharmacies is significant, there is no delivery and change of the drug stock during the change of each shift, according to the above explanation, there is a possibility of corruption and lack of stock.	stocktaking at the time of charge of the warehouseman

15	Accounting of subsidiaries	Displacement at the time of payment of contractors' financial claims	Not paying contractors' financial claims on time	Formation of committees in units to determine payment priorities
16	Accounting of subsidiaries	Change in the percentage of employees' financial claims	Not reducing taxes according to the law	Simultaneous determination of the average tax percentage of human resources manager and financial affairs management
17	Accounting of subsidiaries	Changes in the submitted social security insurance file	Payment of insurance premiums of some employees for other employees	Getting confirmation from insurance for all people  The impossibility of the change to the output and sent files
18	Receiving cash from clients face to face	Inadequate monitoring by the financial officer and insufficient review of documentation, human and financial manager	Receiving money outside the system leads to financial corruption in personnel, use of government facilities for personal benefit	Visiting the patient in case of having a systematic bill, controlling the discharge sheet, deposit and discharge in a systematic way, continuous control of the unit by financial affairs on a daily and monthly basis and presenting reports, monitoring through HIS software and reporting it, installing POS devices and Receive fees electronically
19	Giving bribes when holding inquiries and tenders and winning a person and asking specific people, not monitoring the implementation of the provisions of contracts and not concluding contracts according to	Human and financial factors	Not having a contract, not involving skilled experts to determine the rental amount of the assigned units and their real price, reducing the cost of the contract	Obtaining the deposit statement from the bank on a monthly basis, informing legally - registering the details of the registrants in the office of the secretariat - receiving the good performance from the last place of contract - having a legal contractor license, forming a review committee for conducting inquiries and tenders, and meeting minutes

	the financial regulations			
20	Taking bribes from contractors to facilitate payments	Inadequate control and supervision of human and financial factors	Reducing the contract price and financial corruption, preferring relationships over duties	Continuous monitoring by the financial manager and representative or relevant expert
21	Not protecting the property, moving the property without coordination and obtaining a permit, not issuing an exit letter for the property in need of repair	Human and economic factors	Extravagance and profligacy, Theft of property	Continuous monitoring by the property, finance, general affairs unit, presenting a receipt to the relevant unit when leaving the property for repair and redelivering and issuing an exit slip with the information and coordination of the property unit and the signature of the manager of processing and administrative affairs and after repair, the delivery receipt of the unit be obtained, continuous follow-up and monitoring by security guards, protection and reporting, installation and implementation of My software and carrying out the mentioned process electronically, installation of closed-circuit cameras in order to increase the security factor
22	Receiving gifts or money for performing some services in the hospital by non-technical personnel, including when transferring patients...	Human and economic factors	Financial corruption in personnel and patient dissatisfaction	Obtaining reports and placing the communication box with the inspection and suggestions and complaints box, Continuous control and supervision of training personnel and justification of personnel for not receiving money from the patient

23	The possibility of misuse of invoices	Human and financial factors	economic corruption	Getting price inquiries from at least 3 reputable stores and more
24	Falsification of invoices in cost documents			Supervision of relevant invoices by finance and general affairs
25	The possibility of misuse and non-entry of goods and consumables into the warehouse			Controlling the capital delivered to the employer and reporting the lack of debt to individuals, etc. to the financial and public affairs unit
26	Not receiving invoice money Simultaneously when performing service or purchase			Drawing a government check by financial affairs in the seller's account and confirming and stamping the seller on the invoice
27	Using personal accounts to pay debts to natural persons seeking work and depositing government checks in personal accounts			Issuance of checks payable to sellers and contractors
28	Keep cash	Human and financial factors	Economic and financial corruption, keeping in personal account, misuse of personal and financial affairs	Depositing the total amount to the income account daily and not receiving cash and using electronic devices (payment by bank card)
29	Lack of full awareness of the personnel regarding the examples of extortion or bribery, the relevant laws and regulations		financial corruption	Notifying the discharge, cashier and admission personnel periodically

30	Recommendation of colleagues for acquaintances and friends	Human Factors		Holding training courses for all employees
31	For clinic appointments, providing hospital services and social work and...		causing customer dissatisfaction	Using telephone and internet scheduling methods(Automated appointment system )and establishing internal rules
32	Sampling of food suspected of corruption and confiscation of its species, sampling of customs shipments and destruction of the confiscated goods.	Employing inappropriate, inexperienced people, unreasonable salary levels, lack of transparency in duties, authority and how to do work	bribe	Carrying out inspections by 2 people, destruction with the presence of the property representative, destruction with the presence of the prosecutor's representative
33	Proposal to close the place of business and workshop and breaking seal	Employing inappropriate, inexperienced people, unreasonable salary levels	bribe	Conducting inspections by 2 people, performing sealing and breaking seal with the presence of a representative of the judicial system
34	Monitoring the performance of private companies that provide occupational health services, guild schools	Employing inappropriate people, lack of experience, unreasonable salary levels, lack of transparency in duties, authority and how to do things	Recommendation, nepotism	Announcing the names of authorized occupational health service providers on the health network portal
35	Credits for plans and projects	Not allocating credits for plans and projects on time		Timely allocation of credits for plans and projects



36			Bribery & extortion	Conducting continuous, effective monitoring of executive and construction plans and projects
37	Purchases and provision	Not allocating proper capital to purchasing managers	Bribery & extortion	The amount of capital should be increased according to the needs of provisions officials to avoid buying from special stores, monitoring and imperceptible control of purchasing agents' purchases by the security unit, control of documents.
38	Contracts, auctions and tenders for construction projects	Leaving Formalities	Bribery & extortion	Conducting continuous, effective monitoring of executive and construction plans and projects, periodically evaluating the performance of contractors at different levels to be considered in decisions regarding the selection of contractors, document management
39	Admission of patients to health centers, rural health centers, specialized clinics and laboratories	Lack of a mechanized system for accepting, employing unsuitable people	embezzlement	Establishing a mechanized system for acceptance, employing reliable and committed people, periodic performance review, subtle control, documentation control
40	Sick leaves, unreal arrivals and departures, unreal missions	Lack of job satisfaction, lack of proper monitoring systems	Disruption in providing services to clients	Installation of the attendance system, installation of the working hours of the centers, notification of regulations and instructions related to attendance control, training of administrative rules and regulations to newly arrived personnel, visits and observations on the activities of health care centers,

				appointing a trusted doctor for Approval of sick leave forms
41	All wards of the hospital	Hospital property	Abuse in the illegal removal of hospital property that has a hospital property number	Justification of the guard for careful monitoring in connection with the property entering and leaving the hospital and reporting it to the management and security of the hospital
42				All property should be taken out of the hospital with the approval of the hospital security and the approval of the inspector of the security unit of the university
43	Laws and regulations and administrative regulations, circulars and executive instructions	Ambiguity, contradiction, conflict or violation of laws and regulations	Violation of the rules	Holding briefing sessions regarding circulars, regulations and, in case of any ambiguity inquiries from the Ministry of Health
44	Application of educational qualifications	Application of educational qualifications contrary to the conditions of certification	Violation of the rules	Creation of the committee for the application of educational qualifications
45	Promotion of job class	Granting or not granting job classes of employees outside the administrative rules and regulations	Violation of the rules	Creating a committee, designing a system or database software for employee occupational classes
46	Job promotion	Granting or not granting job classes of employees outside the administrative rules and regulations	Violation of the rules	Creating a committee, system or database software for employee job rating
47	Dealing with statuses sent by contractors	It is time-consuming to deal with status	Disruption of service delivery	After approval by the supervisor, all status reports must be approved by

48		Exceeding the size of the operation	financial corruption	the contract manager and also the management of the technical office, delegation of authority to the vice-presidents in the volume of medium transactions.
				No credit will be paid without the allocation of budget management or the direct order of the Honorable Vice President of Development
50	Issuing check	Wrong entry of the amount at the stage of issuing or forgery of checks by individuals and changing the amount of the check	financial corruption	All checks are issued systematically and printed and issued by a printer
51				All checks are issued to the account number of individuals and are presented to the bank by the receiving and payment officer and deposited into the account of individuals, and no checks are delivered to individuals.
52	Receiving and paying the bank accounts of the university and its subsidiaries	The mistake of the bank operator in recording the numbers of checks or deposits, as well as the withdrawal of unrelated checks from university accounts, or any misuse by other persons.		Requiring all units to prepare a bank statement and control the deposits and withdrawals made in current accounts and non-withdrawal accounts and send the prepared statement to the financial management of the headquarters on a monthly basis.
53		Receiving additional amounts from clients		Preparing and placing pc pos devices in all centers and minimizing cash receipts
54		Not receiving tariffs from some people		Locking software systems and not being able to revoke or delete registered versions

55	Receipts of the cashiers of the centers	Not registering the receipts in the system or deleting them and withdrawing the received money	financial corruption	Controlling the work of cashiers with the deposits made and recording the deposit slips and accounting records of the funds in the new financial system.
56	Financial statements and receipts and payments of subordinate units	Violation of laws and regulations in issuing documents	Violation of the rules	Referral of the experts of the investigation department to the mentioned units and control of financial documents
57		Lack of correct and real registration of documents in the offices		Referral of the financial management monitoring team to the unit and control and review all documents, processes and financial books
58		Not complying with accounting standards and other matters		Control of books and financial documents of the unit by auditors selected by the board of trustees
59	Legal obligation of employees	Falsification of legal obligations or manipulation of issued obligations	Violation of the rules	Legal obligations are issued through automation and in a systematic way and by inserting numbers in numerical and letter form
60	Release of deposits and guarantees	Releasing deposits whose projects have not been completed, or are not satisfied with the system due to defects, or have problems in terms of deductions and insurance.	Violation of the rules	The release of deposits depends on the written consent of the beneficiary unit and the existence the certificate of the settlement of accounts of the social security and the order of the superior authority.
61	Visiting and inspecting workshops and factories, food preparation and distribution centers, pharmacies, medical	Employing inappropriate, inexperienced people, the plan of some supervisors, the illogicality of the salary level, the lack of familiarity of the client and the units under		
			Bribery & extortion	Making it possible for clients to have easy access to directives and instructions on the health network portal, changing the classification and inspection areas of inspectors, conducting inspections in a multi-

	centers (professional health inspection, environment, monitoring of treatment and food and medicine...)	inspection with the rights and directives and instructions, the lack of transparency of duties, authority and how to do the work, not assigning a vehicle. For inspection		purpose and joint manner, assigning a suitable vehicle, checking and confirming the qualifications of people at the beginning of work. by the security unit, imperceptible control by the hypothetical patient, providing the survey form to the people under inspection
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