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### Control of the Assets of Public Officials in Iran's Legal System in the Light of the USA Legal System

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#### Abstract

Good governance relies heavily on effective supervision and accountability mechanisms. The success of any governance system depends on its ability to monitor and regulate itself to prevent deviations from its objectives. In a rapidly evolving and complex society, where public expectations of government continue to rise, bureaucracy becomes inevitable. While bureaucracy enables governments to meet growing demands, it also introduces inherent risks—particularly the abuse of power and corruption. To mitigate these risks, robust oversight and control mechanisms are essential to safeguard systems against inefficiency, misuse, and corruption.

Control plays a critical role in ensuring that governance systems remain aligned with their objectives. One of the most effective tools for achieving this is imposing restrictions on the powers of public officials, combined with oversight and enforcement of clear laws. This approach not only curbs potential abuse of power but also builds public trust in government institutions. Citizens have a fundamental right to know how officials allocate public resources, the nature of their official activities, and the extent of their financial assets during their tenure. Without such transparency, public officials remain unchecked, creating fertile ground for corruption.

##### The Role of Accountability and Asset Declarations

Anti-corruption strategies worldwide emphasize accountability as a cornerstone of good governance. Among the various aspects of accountability, the obligation of public officials to declare their assets stands out as one of the most significant. Asset declarations serve as a preventive measure against corruption by enabling the detection of potential conflicts of interest and illicitly acquired wealth.

The World Bank identifies asset declaration as one of the most effective tools in combating corruption. It stresses that meaningful anti-corruption efforts are nearly impossible without financial

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transparency and mechanisms requiring public officials to disclose their assets. In essence, financial transparency is a prerequisite for accountability.

Generally, asset declarations help combat corruption in two primary ways:

1. **Identifying Conflicts of Interest:** Public officials often make decisions with significant financial implications. Asset declarations help reveal situations where personal interests may conflict with official duties, allowing authorities to address these issues before unethical behavior arises.

2. **Detecting Illicit Wealth:** By comparing an official's declared assets before and after their tenure, authorities can identify unexplained wealth accumulation that cannot reasonably be attributed to lawful income. This creates an effective mechanism to detect and address corruption.

**International Legal Frameworks Supporting Asset Declarations**

The international community also recognizes asset declarations as a vital tool in combating corruption. The United Nations Convention against Corruption (UNCAC), a key global framework, underscores this necessity. Article 8, paragraph 5 of the UNCAC explicitly states:

*"Each State Party shall endeavor, where appropriate and in accordance with the fundamental principles of its domestic law, to establish measures and systems requiring public officials to make declarations to appropriate authorities regarding, inter alia, their outside activities, employment, investments, assets, and substantial gifts or benefits from which a conflict of interest may result with respect to their functions as public officials."*

Additionally, Article 20 of the UNCAC addresses illicit enrichment, urging member states to criminalize the accumulation of unexplained wealth. It states:

*"Subject to its constitution and the fundamental principles of its legal system, each State Party shall consider adopting such legislative and other measures as may be necessary to establish as a criminal offence, when committed intentionally, illicit enrichment, that is, a significant increase in the assets of a public official that he or she cannot reasonably explain in relation to his or her lawful income."*

Through these provisions, the UNCAC establishes asset declaration as a cornerstone of global anti-corruption strategies, encouraging member states to adopt robust mechanisms that ensure financial transparency and accountability among public officials.

**Asset Declarations in Practice**

The declaration of public officials' assets has become a critical tool in combating corruption worldwide. Governments that effectively incorporate asset declaration mechanisms into their legal frameworks are better equipped to prevent corruption and maintain public trust.

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A public official whose assets increase abnormally during their tenure without legitimate justification becomes subject to investigation and, where applicable, punishment. By mandating asset declarations, governments create an essential layer of oversight that deters corrupt behavior and ensures accountability.

To achieve these objectives, it is essential that governments and the public have the means to compare officials' assets at various stages of their careers. For example, pre-tenure and post-tenure comparisons allow authorities to assess whether significant discrepancies exist that may suggest illicit activities. By embedding these mechanisms into constitutions or statutory laws, governments establish a robust foundation for preventing corruption.

### A Comparative Analysis: Iran vs. the United States

In Iran's legal system, asset declaration is addressed in Article 142 of the Constitution, which mandates that the wealth of certain officials—including the president and ministers—must be monitored during and after their tenure to prevent illicit enrichment. This principle is further supported by the Law on Investigating the Assets of Officials. Similarly, in the United States, the Ethics in Government Act of 1978 requires high-ranking officials across all three branches of government to disclose their assets annually. This law promotes transparency and helps identify potential conflicts of interest.

Despite these legal provisions, a comparison between the Iranian and U.S. frameworks reveals several key differences and shortcomings in Iran's system:

1. **Public Access to Asset Information:** In the United States, the asset information of public officials is accessible to the public and published on relevant government websites. In contrast, Iran classifies asset data as confidential, penalizing its disclosure. This lack of transparency denies the public access to critical information and diminishes public pressure on corrupt officials.
2. **Enforcement Mechanisms:** Iranian laws governing asset review lack adequate enforcement mechanisms. While provisions were temporarily outlined in the Sixth Development Plan Law, this law has since expired. Without robust enforcement guarantees, the effectiveness of the law is significantly undermined.
3. **Frequency of Asset Declarations:** Frequency of Asset Declarations: U.S. public officials are required to disclose their assets annually, ensuring continuous oversight. In Iran, asset declarations are only mandated at the beginning and end of an official's tenure, with no oversight during their service period. This gap allows corruption to go undetected for extended periods.
4. **Separation of Powers and Oversight Responsibility:** Separation of Powers and Oversight Responsibility: In the United States, oversight responsibilities are distributed across the three branches of government, adhering to the principle of separation of powers. Each branch monitors its officials, ensuring independence and accountability. In Iran, oversight

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	<p>responsibilities are centralized within the judiciary, raising concerns about the impartiality and effectiveness of the process.</p> <p><b>Recommendations for Reform</b></p> <p>To address these shortcomings and strengthen Iran's legal framework for asset declarations, the following reforms are recommended:</p> <ol style="list-style-type: none"> <li>1. <b>Establish Enforcement Mechanisms:</b> Clear enforcement provisions must be enacted, particularly for violations such as submitting false declarations or concealing assets. Without such mechanisms, the law cannot be effectively implemented.</li> <li>2. <b>Enhance Transparency:</b> The confidentiality of officials' asset information should be lifted, and whistleblowers who disclose such information should be protected rather than penalized. This would promote accountability and empower the public to hold officials to account.</li> <li>3. <b>Mandate Annual Reporting:</b> Like other countries, Iran should require annual asset declarations to ensure continuous oversight throughout an official's tenure.</li> <li>4. <b>Decentralize Oversight Responsibilities:</b> Oversight mechanisms should be distributed across various branches of government to enhance independence and minimize the risk of bias or conflicts of interest.</li> </ol> <p>By implementing these reforms, Iran can align its legal framework with international best practices, enhance financial transparency, and take significant strides in combating corruption. Ultimately, the success of any governance system lies in its ability to hold officials accountable and maintain public trust—principles that are at the heart of effective asset declaration policies.</p>
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