A comparative review of financial corruption prevention strategies in the republic of Iraq

Uma revisão comparativa das estratégias de prevenção da corrupção financeira na República do Iraque

Una revisión comparativa de las estrategias de prevención de la corrupción financiera en la República de Iraq

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Abstract

Corruption is a systemic issue that impacts every aspect of human activity with financial violations and corruption. It stands among the most crucial of issues which due to its historical roots, has expanded in our societies. Administrative and financial corruption is an unlawful action carried out by a group of employees. It manifests wherever it can and takes various forms such as bribery, fraud, cheating, complicity in government tasks entrusted to government employees, and abuse of influence in departments. This problem occurs in both developing and developed countries. When countries deviate from religious and moral values, lack effective anti-corruption laws, and also grapple with weak governments and regimes unable to enforce anti-corruption mechanisms or when they face severe economic crises such as wars or imposed economic pressure, corruption flourishes. This undermines political legitimacy, exacerbates poverty, and leads to economic and political instability. By misusing and illegally benefiting from authority, influence, and public resources for personal

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enrichment, administrative and financial corruption leads to illegal actions by officials and violates fundamental human rights. Therefore, financial corruption impacts the economic and social structures of both developing and developed countries in the same manner. This article aims to address this question: What are the methods that can be employed to prevent corruption, and its examples in the legal frameworks of Iraq? The current research employed a descriptive-analytical approach. The information was gathered through specialized books and articles in this field, laws, regulations, ongoing plans and bills, and international documents.

**Keywords:** Financial Corruption. Combating Corruption. International Documents. Republic of Iraq.

**Resumo**

A corrupção é um problema sistêmico que afeta todos os aspectos da atividade humana com violações financeiras e corrupção. Está entre as questões mais cruciais que, devido às suas raízes históricas, se expandiram em nossas sociedades. A corrupção administrativa e financeira é uma ação ilegal realizada por um grupo de funcionários. Ela se manifesta onde pode e assume várias formas, como suborno, fraude, trapaça, cumplicidade em tarefas governamentais confiadas a funcionários públicos e abuso de influência em departamentos. Esse problema ocorre tanto em países em desenvolvimento quanto em países desenvolvidos. Quando os países se afastam dos valores religiosos e morais, carecem de leis eficazes contra a corrupção e também enfrentam governos fracos e regimes incapazes de aplicar mecanismos anticorrupção ou quando enfrentam crises econômicas graves, como guerras ou pressões econômicas impostas, a corrupção floresce. Isso mina a legitimidade política, agrava a pobreza e leva à instabilidade econômica e política. Ao abusar e se beneficiar ilegalmente da autoridade, influência e recursos públicos para enriquecimento pessoal, a corrupção administrativa e financeira leva a ações ilegais por parte dos funcionários e viola os direitos humanos fundamentais. Portanto, a corrupção financeira afeta as estruturas econômicas e sociais tanto dos países em desenvolvimento quanto dos países desenvolvidos da mesma maneira. Este artigo tem como objetivo abordar a seguinte questão: Quais são os métodos que podem ser empregados para prevenir a corrupção e seus exemplos nos quadros legais do Iraque? A pesquisa atual empregou uma abordagem descritiva-analítica. As informações foram reunidas por meio de livros e artigos especializados nesse campo, leis, regulamentos, planos e projetos em andamento e documentos internacionais.

Resumen

La corrupción es un problema sistémico que afecta todos los aspectos de la actividad humana con violaciones financieras y corrupción. Se encuentra entre las cuestiones más cruciales que, debido a sus raíces históricas, se han expandido en nuestras sociedades. La corrupción administrativa y financiera es una acción ilegal realizada por un grupo de empleados. Se manifiesta donde puede y toma diversas formas, como soborno, fraude, engaño, complicidad en tareas gubernamentales confiadas a empleados gubernamentales y abuso de influencia en departamentos. Este problema ocurre tanto en países en desarrollo como en países desarrollados. Cuando los países se desvían de los valores religiosos y morales, carecen de leyes eficaces contra la corrupción y también enfrentan gobiernos débiles y regímenes incapaces de hacer cumplir los mecanismos anticorrupción o cuando enfrentan crisis económicas graves, como guerras o presiones económicas impuestas, la corrupción florece. Esto socava la legitimidad política, agrava la pobreza y conduce a la inestabilidad económica y política. Al abusar y beneficiarse ilegalmente de la autoridad, influencia y recursos públicos para enriquecimiento personal, la corrupción administrativa y financiera lleva a acciones ilegales por parte de los funcionarios y viola los derechos humanos fundamentales. Por lo tanto, la corrupción financiera afecta las estructuras económicas y sociales tanto de los países en desarrollo como de los países desarrollados de la misma manera. Este artículo tiene como objetivo abordar la siguiente pregunta: ¿Cuáles son los métodos que se pueden emplear para prevenir la corrupción y sus ejemplos en los marcos legales de Iraq? La investigación actual empleó un enfoque descriptivo-analítico. La información se recopiló a través de libros y artículos especializados en este campo, leyes, regulaciones, planes y proyectos en curso y documentos internacionales.

Palabras clave: Corrupción Financiera. Lucha Contra la Corrupción. Documentos Internacionales. República de Iraq.

Introduction

Due to its extremely destructive impact which leads to disruptions and instability in
economic and political systems, economic corruption has caught the attention of the international community in recent years which has prompted international bodies and organizations to try addressing this phenomenon.

The prevention of economic corruption through emphasizing adherence to ethical standards, and professional conduct, and utilizing technical measures alongside social interventions can play a positive role in mitigating such crimes.

Consequently, it is necessary to work toward strengthening these measures by setting up appropriate regulations, formulating and implementing appropriate laws with robust monitoring mechanisms in place, and establishing independent organizations dedicated to combating and preventing economic corruption.

Another definition of economic corruption states:

“Economic corruption is a crime that disrupts the economic system of the country on a macro level, by derailing tasks from their determined correct process, it leads to social injustices, increased economic disparities between classes, and diminished public trust. Abusing illegitimate economic and sometimes political power, having access to illicit connections to the decision-makers in economic centers, having quick and wide access to information, gaining illegal advantages, and abusing information privileges and legal loopholes, enable the perpetrators of economic corruption (Farahani, 2015).”

This definition appears comprehensive, however, it could be stated that its main drawback is its lack of brevity. The United Nations Convention against Corruption, adopted by the UN General Assembly on October 31, 2003, through resolution 4/58, which is also known as the Merida Convention, does not provide a specific definition of economic corruption. Instead, it provides examples of such corruption in its third chapter and leaves the determination of exact frameworks for each example to each of the member states. Some examples mentioned in this convention include bribery in Article 15, using one's influence for business purposes in Article 18, and abusing one's position of employment in Article 19. Similarly, the legal definition of financial corruption has not been stated in the Palermo Convention but examples have been provided in Article 8, these being considered among some of the most significant transnational organized crimes.

Some people argue that “it's impossible to find a precise definition of financial corruption that encompasses all of its types and degrees or includes all acts considered to constitute corruption across all judicial systems (Rahbar, 2012).”

The Civil Rights Convention on Corruption, adopted by the Council of Europe in 1999,
has not offered a definition of corruption like other international conventions and instead, has only limited itself to state examples of corruption.

The United Nations Convention against Corruption is the first comprehensive international document that specifically addresses corruption. It was adopted through Resolution 584 of the United Nations General Assembly in Merida, Mexico. The Iraqi government joined it on May 2, 2007, and subsequently, the Iraqi parliament ratified it on September 13 of the same year. During the years 1920 to 2003, Iraq only recognized a single regulatory body responsible for financial oversight. With the 1970 constitution, this entity was named the Court of Financial Supervision, following 2003, new supervisory bodies were established which included the Integrity Commission and the Inspectors General Offices, these bodies implemented effective mechanisms against corruption.

Article 1 of the Convention outlines its goals as follows:

A: Promoting and consolidating measures to prevent and fight corruption more effectively and efficiently;

B: Promoting, facilitating, and supporting international cooperation and technical assistance in preventing and fighting corruption, including property restitution;

C: Encouraging integrity, accountability, and proper management of government affairs and assets.

The Convention mandates member states to criminalize corrupt practices and acts, in case their domestic laws do not expressly cover them. It requires the criminalization of specific acts and emphasizes the establishment of additional crimes. Besides the main forms of corruption like bribery and embezzlement, the Convention addresses acts that support corruption, including obstruction of justice, influence peddling, and concealing or laundering proceeds from corruption (UNODC, 2018).

Improving the integrity of administrative institutions has become one of the key concerns for officials of the Republic of Iraq, with the advancement of integrity in the administration of this country holding a pivotal position. Sadly, the efforts to combat administrative corruption have not been adequate. Despite shared beliefs, values, and concerns among the people and the government officials of the country, the questions persist, why is administrative corruption present in some bodies? Many people are widely dissatisfied with the conduct and responses of some government employees.

It begs the question of why are people still feeling dissatisfaction and anxiousness in Iraq with the lack of integrity in government offices. This shows that traditional systems and
methods have lost their efficacy and therefore it is necessary to identify new solutions and requisites through new research to address these challenges.

This article examines the prevention strategies of corruption and its instances in Iraqi substantive law, with a focus on international documents.

**Anti-Corruption Measures Encompassing Public and Private Sectors**

The United Nations Anti-Corruption Convention in its fifth Article asks the member states to implement effective policies to prevent corruption. An entire chapter has been dedicated to measures relevant to the public and private sectors. These measures encompass a wide range of actions, from establishing specialized anti-corruption institutions to implementing codes of conduct and policies that promote good governance, the rule of law, transparency, and accountability. The Convention notably underscores the important role of society, including non-governmental entities by encouraging member states to engage with civil activists and non-governmental organizations and to support community initiatives and promoting public awareness of corruption.

In this context, the role of political leaders and national authorities in adherence to behavioral principles is crucial. Should the public come to the belief that authorities and public officials do not adhere to work ethics, they in return will respect the laws governing society to a lesser degree. In such a case, it is vital to emphasize the rule of law and address corruption at the highest levels directly as failing to do so can significantly weaken the rule of law (Paatii Ofosu-Amaah, 2005).

At the international level and in line with strengthening the law, the Commission on Crime Prevention and Criminal Justice requested the adoption of Resolution 51/59 titled "Action Against Bribery" from the General Assembly as the culmination of the Commission's seven-year plan and was approved in 1996. The Resolution included a set of international regulations governing the conduct of public officials. These regulations provided member states with principles to guide their actions and efforts in combating corruption effectively (UNSPSC).

In Iran, certain organizations that are related to and grappling with corruption have implemented specific codes of conduct for their employees such as the professional codes of conduct ratified by the Audit Organization and Iranian Customs Organization. In this section, we will delineate between general moral and ethical guidelines applicable to both the public.
and private sectors and the specific ethical and behavioral rules related to the public sector and examine each of them separately\(^5\).

In Iraq, the Integrity Commission is considered one of the most important institutions in combating corruption. This Commission was established under Statute (55) of 2004 by the temporary coalition authority. The commission's main objective, as outlined in the regulation's preamble, is to propose supplementary laws and provide training programs to the Iraqi populace with the aim of implementing anti-corruption statutes and regulations in government services and if necessary addressing the public's demand for accountable, impartial, and transparent leadership (Abdol Hossein, 2005).

Integrity has been emphasized as a requirement in several articles of the 2005 Iraqi Constitution, including Article 5 which concerns the rule of law. When executing their duties, public officials are required to uphold the law outlined in Article 27, which has defined the protection of public assets and the overall security of the government which is an obligation shared by every citizen. Presidential candidates, members of the parliament, the prime minister, board members, judiciary members, and those with special designations related to honesty and justice, are expected to demonstrate integrity in their actions. They are prohibited from abusing their power or using government funds for personal gain, such as through purchases, rentals, or sales\(^6\) whether through legal actions or being designated by a government contract as responsible, and supplier or contractor that could compromise their responsibilities or create conflicts of interest. Despite these constitutional provisions, the implementation of these principles has been lacking, appointments are based on political, national, or sectarian grounds which has contributed to widespread corruption across the country. The author intends to explore the formation process and steps taken to establish an integrity commission.

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5 Some examples of national anti-corruption plans from various countries:
Armenia: Strategy and Executive Plan to Fight Corruption
Montenegro: Administrative System Reform
Nigeria: Plan to Strengthen Health and Judicial Capacity in Lagos State, Plan for Health and Judicial Capacity in Borno State
Republic of Moldova: National Corruption Prevention Strategy
For detailed information on these plans, refer to: www.undoc.org

6 Section (3) and paragraphs (1, 2, 3, 4, 5) of Section (4) of the Constitution No. (55), 2004.
2.1 Common Preventive Measures

A prerequisite for establishing effective and trustworthy government institutions is ensuring the competency of employees. Article 7 of the United Nations Anti-Corruption Convention underscores this by stating:

“Member states should strive to maintain and strengthen systems that encompass the following aspects concerning the recruitment, employment, retention, promotion, and retirement of employees, as well as other non-elected government officials:

Being based on principles of efficiency, transparency, and targeted criteria such as competence, equality, and talent.

Including adequate measures in selecting and training individuals for government positions, especially those that are susceptible to corruption and rotating such individuals to other jobs if deemed necessary…”

In companies, individuals responsible for oversight should carefully consider potential gaps in the division of responsibilities, evaluation processes, independent reviews, and licensing processes. To prevent corruption during the recruitment of new employees, employers should thoroughly examine the records and personal details of the applicants and request applicants to complete recruitment forms and provide multiple recommendation letters. Finally, in order to prevent the recruitment of undesirable individuals, psychometric tests can be administered (UNODC, 2003).

2.1.1 Competency in Appointments and Promotions

In Iraq's legal system, it is imperative for the government to develop a comprehensive plan of action for human resource development and human resource management in the public sector with a focus on attracting elite individuals and fostering a competitive environment.

2.1.2 Non-Exploitation of Information and Documents for Personal Gain

The American Convention against Corruption, ratified in 1996, stresses the importance of criminalizing the improper use of classified or confidential information by government officials obtained during the execution of their public duties in Article 11. Article 22 of Recommendation No. R (2000) 10 appendix from the European Council, titled the Model
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Code of Conduct for Public Officials, stated that public officials are required to disclose confidential information only in accordance with regulations and only to qualified individuals. They must also make efforts to safeguard the security and confidentiality of the information entrusted to them and not misuse any information acquired as a result of their job responsibilities.

2.1.3 Reporting

Article 7, Clause 4 of the United Nations Anti-Corruption Convention states that all member states shall endeavor to establish and reinforce systems that prioritize transparency and prevent conflicts of interest. Recognizing the right of access to information within the government system should be clearly articulated in legal documents as it is a crucial aspect of promoting transparency, since having access to information is considered a legitimate and legal right by society, and limitations on this right can lead to protests and criticisms against those that are impeding access. Should the government deny the society’s right to access information, significant challenges in monitoring the performance of government and executive institutions will be created as the government system would not acknowledge its accountability and it would become difficult for society to understand how the government system operates. Consequently, this would provide fertile ground for potential corruption and hurt efforts to efficiently prevent it.

Article 10 of the United Nations Convention against Corruption has asked the member states to take specific measures to increase transparency in the management of government entities and the implementation of tasks and decisions including, Establishing procedures and regulations to ensure direct public access to information related to the government organizations' tasks and decisions, legal decisions and actions concerning the people while respecting confidentiality and personal data protection if needed, and simplifying administrative processes when necessary in order to facilitate public access to decision-making authorities through actions like regularly published reports, including regular financial reports, to inform the public about any mismanagement or financial irregularities within government organizations.

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7 See also: Article 11 of the American Convention Against Corruption and Article 22 of the 2000 Code of Conduct for Public Officials.
8 Article 12 of the Model Code of Conduct for Public Officials, as approved by the Committee of Ministers of the Council of Europe, mandates that public officials report suspected illegal activities to competent legal...
Given the importance of public access to information as one of the factors in preventing corruption, it is essential to develop comprehensive regulations in this regard. To ensure the sustainability of the corruption reporting mechanism from both the public and government officials, it is necessary to support them. International documents compel governments to safeguard whistleblowers and witnesses involved in cases of financial corruption by enacting appropriate laws. Notable examples include Paragraph 3 of the Council of Europe's 20 guiding principles to combat financial corruption, adopted in 1997, Article 9 of the Convention on Civil Rights against Corruption approved by the Council of Europe in 1999, Article 22 of the Convention on Criminal Law against Corruption, approved by the Council of Europe in 1999, and Article 33 of the United Nations Convention against Corruption, etc.

2.2 Specific Preventive Measures for the Public Sector

In addition to the preventive measures that are applied in both the public and private sectors, certain other measures are uniquely tailored to the public sector due to its distinct nature, the importance of health and integrity in government institutions, the need to safeguard against influence from financial entities in governmental decision-making processes. These preventive measures are of significant importance and are explicitly outlined in relevant laws and regulations. This section delves into the discussion of these preventive measures.

2.2.1 Declaration of Assets and Financial Status

Revealing and disclosing information concerning assets, mostly financial assets, is one of the methods of combating corruption and enhancing accountability (Rahbar, 2012). This indirect approach to combating corruption compels the governments to hold public officials whose assets experience unjustifiable increases during their term, given their official income accountable, enforcing prosecution and penalties against such officials (Paatii Ofosu-Amaah, 2005).
Article 8 of the United Nations Convention against Corruption has also emphasized the importance of government officials declaring their assets.

2.2.2 Accepting and Announcing Gifts

The acceptance of gifts by public officials has been addressed in certain international conventions, including Paragraph 5 of Article 8 of the United Nations Convention against Corruption and Article 4 of the annex to the United Nations General Assembly resolution regarding the code of conduct against corruption. Certain items that may be considered gifts to influence public officials include expensive foreign and domestic trips.

While the Iraqi constitution has not explicitly mentioned the illegal acquisition of wealth, there is an implicit acknowledgment of addressing this crime and combating corruption in general. Paragraph 1 of Article 27 states that public funds are protected (public funds are protected from expostulation and it is the responsibility of every citizen to safeguard them). The researcher offers two interpretations of this text:

First Interpretation: The legislator should have explicitly criminalized the illegal acquisition of wealth so it could have been regulated by the law. Perhaps the absence of explicit criminalization of illegal acquisition could indicate a weakness in the Iraqi constitution. This gap has possibly led to legislative hesitation in enacting specific laws to address illegal acquisition, leaving it to the discretion of the House of Representatives.

Second Interpretation: The legislator should have put the responsibility for combating illegal acquisition on government leaders, with Integrity Commission Law mandating disclosure of financial liabilities of those in leadership positions.9

Article 49, paragraph 6 of the constitution prohibits combining membership in the House of Representatives with any other job or official position, including ministers.10 This measure serves to prevent abuse of influence and illegal acquisition of wealth.

2.3 Prevention of Economic Crimes

Spiritual and social ethics, which fall under social prevention, are insufficient to prevent all types of corruption. If we solely rely on their application in combatting corruption,
we would assume that morally upright individuals will not engage in criminal activities, which is not always the case.

2.3.1 Preventing Economic Corruption through Executive Processors

Considering the extraordinary role financial and banking institutions play in preventing economic corruption, particularly crimes like money laundering, this section has been dedicated to it. A significant portion of proceeds from corruption, money laundering, and other economic crimes pass through monetary and banking systems to enter the country’s economy. Therefore, the attention and efficiency of these institutions in this matter could be crucial preventive factors in combating economic crimes. To address these challenges, international organizations and institutions have endeavored to establish preventive measures through these financial institutions, advised countries to adopt such measures as effective steps in combating these crimes, and achieved unity of action within the international community to a degree. One institution that has focused on this issue is the Financial Action Task Force against Money Laundering (FATF). This global body has been extensively involved in defining anti-money laundering policies and measures. In 1990, it introduced the 40 recommendations, emphasizing the pivotal role of the financial system. Financial institutions are tasked with responsibilities such as verifying customer identities, maintaining proper documentation, and reporting suspicious activities. Additionally, other international organizations and bodies such as the Basel Committee, the United Nations Model Legislation on Money Laundering, etc., and conventions like the American and African conventions against corruption, the Council of Europe Convention on the Investigation, seizure, and confiscation of proceeds from crime, as well as the Palermo and Merida conventions, have all highlighted these issues.

In certain countries, opening a bank account using a false identity is not considered a crime. Some banks in these jurisdictions may not require full identification papers or refrain from reporting suspicious activities to government authorities, however, efforts by the international community in the last two decades have aimed to prohibit the opening of such accounts and mandate the full verification of the customer's identity.

It is clear from various international documents and regulations that financial and banking institutions must precisely determine the identity of their customers, particularly non-fixed customers. The customer identification requirement is not only emphasized by the Basel
Committee, Palermo and Merida conventions, etc. but recommendations from the Financial Action Task Force (FATF) underscore the prohibition of opening anonymous or fake accounts using fake identities.

2.3.2 Fostering a Competitive Economic Environment

"Competition, in all its forms, enhances economic performance and boosts efficiency and since government involvement in economic activities is often the root of harmful monopolies, barriers to market entry for new companies, and other anti-competitive measures, with the increase in government's share of the national income and its control over the economy, the market moves away from a competitive state, resulting in higher inefficiencies (Rabiei, 2018)."

2.3.3 Preventing Economic Corruption in Government Contracts for Goods Provision

Most legal systems view tendering as the optimal method for attaining the overall objectives of providing public goods and services (Paatii Ofosu-Amaah, 2005). Tendering is a competitive process that ensures the desired quality as outlined in tender documents, with obligations assigned to the bidder offering the lowest proportional price. Government tendering, here means an effective oversight that operates efficiently, with minimal bureaucracy, while meeting the needs of end-users of goods and services (Panahi, 2003).

Article 9 of the United Nations Anti-Corruption Convention, or Merida Convention, emphasizes the importance of proper and transparent procurement processes for government resources (RIC, 1894, 2000, 2001, 2005). According to paragraph 1 of Article 9, member states are obligated to implement necessary measures within the fundamental principles of their legal systems to establish procurement systems based on transparency, competition, and objective measures in decision-making that are efficient in preventing corruption.

Regulations concerning the transparency of these transactions to the public, as well as the use of predetermined goals and criteria of these transactions, need to be specifically outlined in relevant laws and regulations. Generally speaking, it could be said that transparency in the tender process and the establishment of appropriate legislative mechanisms are crucial steps in preventing various economic crimes, particularly economic corruption which will be discussed in the following section:
2.4 Transparency

From an economic standpoint, transparency entails providing real and comprehensive information related to economic activities and the governing mechanisms in economic relations about how wealth is generated and distributed in society (Rezaei, 2003). There exists a positive correlation between transparency and accountability, transparency fosters accountability to the people among officials regarding their conduct and prevents misconduct or delays in processes. Article 9 of the Merida Convention underscores the importance of transparency in government procurement processes. It urges governments to adopt measures that promote transparency among competitors, uses objective criteria in decision-making to prevent financial corruption effectively, and publicize information related to procurement procedures, contracts, government tenders, and contract awards. Paragraph R, Article 33 of the Law of the Fourth Program of Economic, Social, and Cultural Development has mandated the government to equip relevant units and organizations with the necessary standards and frameworks for the commercial and e-commerce systems so they may conduct tenders, auctions, and contests for goods, services, and financial operations in the computer environment of information networks. It could be stipulated that these measures are aimed at technical prevention of economic crimes, and through increased information availability and transparency in the tendering process for goods and services, they play a significant role in reducing such offenses.

2.4.1 Legal Mechanisms and Limitations

Limited tenders are one of the methods used for conducting tender processes. In a limited tender, the authority to restrict the tender is acknowledged by the highest authority in the tendering body based on evidence. In this method, the invitation to take part in the tender is relayed to qualified tenderers based on rules governing tender notifications. However, in practice, government agencies conduct tenders based on their own criteria, and purchases are often made from a select few suppliers who tend to have close connections to the authorities. As a result, only a limited number of potential suppliers are able to engage with government agencies and benefit from the business opportunities, at least due to a lack of knowledge regarding the needs of local government bodies. Even if this situation does not result in
financial or economic corruption, it creates public suspicions regarding the fairness of government procurement processes and diminishes confidence levels (Bagherzadeh, 2014).

2.4.2 Preventing Economic Corruption by Implementing Effective Monitoring Legislative Measures

Enacting appropriate and comprehensive regulations is a crucial step in preventing economic corruption and should be a priority on the agenda of all nations. As was previously stated, agreements such as the United Nations Anti-Corruption Convention and the Palermo European Convention are among the international legislative efforts addressing this subject.

The Iraqi legislator has addressed crimes related to administrative corruption through amendments to Iraqi Penal Law No. 111, approved in 1969, in its sixth chapter titled "Crimes violating Professional Duties which includes various aspects of corruption, including bribery (Articles 307-314), embezzlement (Articles 315-321). The law has designated violations by government officials from the limits of government positions as administrate corruption and has discussed them in Articles 322-341. Examples of this exceeding of the authority include, unlawfully arresting or imprisoning individuals, disregarding or disrupting legal orders or court decisions, deliberately neglecting duties as a result of a request, advice, intercession, or any other illegal motives, deliberately violating occupational duties or refusal to perform any duties with the intention of harming individual or government interests. Forms of exploitation by public employees that constitute administrative corruption include: Coercing to purchase real estate by force or movable property from its rightful owner, forcing an owner to undertake actions against their will or benefiting from such actions, and Abusing one's position to acquire documents or papers that prove false rights.

Forms of corruption include: Government employee meddling in the legitimacy of government auctions or tenders by leveraging one's position to gain unwarranted advantages or rights at a reduced cost and deliberately causing harm to government funds constitutes gross negligence as outlined in Article 135 of the Iraqi Penal Code, which pertains to actions causing damage to funds and interests with harmful intentions.

Article 13 of the United Nations Convention against Corruption, adopted on October 31, 2003, emphasizes the role of non-governmental entities such as civil society, non-governmental organizations, and community-based organizations. Member states are obligated to facilitate the participation of these entities in preventing and combating corruption.
within their capabilities and domestic laws and raise public awareness about the causes, severity, and threat of corruption through transparency and public involvement in decision-making processes, ensuring effective access to information for individuals, fostering intolerance towards corruption, and implementing public education programs including courses in schools, universities, and other educational institutions that are designed to encourage reporting of corrupt activities.

2.4.3 Preventing Financial Corruption through Institutional Oversight of Economic Activities

Article 9, Paragraph 2 of the Merida Convention encourages countries to adopt effective measures to establish robust accounting and auditing monitoring systems for the management of public funds. Furthermore, Article 12 requests member states to ensure private companies implement internal audit controls proportional to their size and structure to prevent and detect financial abuses, ensure accountability, and maintain accurate financial records and statements. Additionally, Article 10 of the Convention on Civil Rights against Corruption of the Council of Europe, emphasizes government actions to facilitate accurate and impartial auditing practices in both public and private companies. Currently, the Honesty Commission is the most crucial institution in fighting corruption in Iraq. It is an independent and supervisory body that was established by Decree No. 55 in 2004 by the now-dissolved Coalition with the aim of Fighting Corruption in all government sectors alongside the Financial Supervision Court. The primary duty of the Office of the Inspector General is to investigate corruption cases involving government employees at all levels. This mission is strengthened by the Financial Supervision Court, which conducts annual audits of all financial transactions of the Iraqi government and issues the final account (Integrity Commission website).

To carry out its duties effectively, the legislative body has permitted the Office of the Inspector General to utilize all available means including, modern technological tools used for combating corruption (Integrity Commission, 2011). Its preventive role includes organizing seminars, discussion panels, and disseminating information related to administrative corruption issues. The former head of the commission affirmed that the commission cannot be successful without the cooperation of official institutions, civil society organizations, and citizens alike (Personal meeting, 2005).
Additionally, it's clear that the Iraqi Constitution of 2005 has regulated the relationships between independent bodies and has shifted them to independent institutions that are under the supervision of the House of Representatives (Constitution, 2005). By accusing its former head Radhi al-Radhi of corruption, which resulted in him fleeing the country, the Integrity Commission has demonstrated its supervisory role. However, this event raises concerns as the situation has gone beyond expected outcomes, as the head of the commission was anticipated to face allegations of negligence or malpractice, not corruption.

Furthermore, the central criminal court’s sentencing of the General Director of Prevention and Transparency of the Integrity Commission to 15 years in prison for forgery crimes is alarming. If this is proven to be true, it indicates that the institution tasked with fighting corruption is itself spreading corrupt practices, meaning that the situation has evolved from “fighting corruption” to the “corruption of the fight”. As stated by many, this is among the most perilous stages of corruption (Khizir, 2005). Given these developments, it's imperative to explore alternative and more effective methods and tools to combat administrative corruption.

The existence of multiple supervisory bodies without an approved legal framework for coordinated communication and collaboration between supervisory bodies has led to duplication of efforts and inefficient allocation of resources. This lack of communication and coherence has left regulatory bodies unable to benefit from each other's actions and results.

In Article 116 of the fourth development program, the government has been mandated to safeguard the rights of cultural and artistic creators and ensure job security for individuals in cultural, artistic, press, and media fields by revising and updating press, advertising, and media laws comprehensively. Furthermore, developing a bill for job security in the cultural sector and establishing a union system for professionals in culture and art are outlined in this context.

Conclusions

Administrative corruption has always been a societal challenge in all of human history, from early communities of humans into modern times. In Iraq, corruption worsened post-2003 due to security and political instabilities as corruption is a blight preventing development and prosperity, and a challenge shaking the foundations of democratic principles. Consequently, combating corruption utilizing all available tools is a social imperative across all sectors.
To support trustworthy supervisory bodies, the Iraqi legislature established new entities that were tasked with overseeing other government agencies tasked with combating corruption. These institutions operate independently of the executive branch as they are independent legal entities that are impartial in carrying out their duties. They fulfill their supervisory role over the executive branch by offering guidance toward lawful practices and mitigating shortcomings. The newly established supervisory bodies in Iraq including the Integrity Commission and The Offices of Inspector General.

Following the approval of the 2005 Constitution, the legislator enacted Law No. 30 in 2011 regarding the governing of the Integrity Commission as per Article 12 of this law. The commission's head and members may not have been appointed by the executive branch to safeguard integrity and ensure the uncovering of corruption.

The Integrity Commission is considered an autonomous governmental administrative and financial body. It is under the supervision of the House of Representatives. By investigating corruption cases and forwarding them to the courts for legal action, this commission plays a pivotal role in preventing and combating corruption and enhancing public trust in the government by mandating officials to disclose their financial liabilities and establishing codes of conduct, laws, and ethical standards. These efforts are aimed at aiding the proper and lawful execution of government responsibilities.

The Offices of Inspector General in Iraq are one of the bodies responsible for combating administrative and financial corruption in Iraq and have been established under Article 2, Paragraph 1 of Resolution No. 57 of 2004. Each ministry has a special office led by an Inspector General, tasked with conducting thorough reviews and investigations to enhance integrity and accuracy in ministry operations. These offices are independent in decision-making and are neutral in fulfilling their assigned duties without external influence from any individual. The Offices of General Inspectors were abolished by Law No. in 2019 by the Iraqi Council of Representatives. This decision aimed to simplify administration, prevent task duplication, and expedite anti-corruption efforts due to the ineffectiveness of maintaining the inspector general offices across the country.

Despite the mentioned institutions, preventing financial corruption in the Republic of Iraq requires conditions such as privatization, strengthening public trust, reforming laws, implementing comprehensive anti-corruption plans, restructuring administrative systems, increasing public oversight, establishing transparent mechanisms in administrative affairs, and fostering economic and livelihood growth for the people.
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References


Refer to Article 12 of Law No. 30 of the Integrity Commission approved in 2011, which stipulates the commission's use of advanced scientific devices for research, investigation, and evidence collection in combating administrative corruption.


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Received: 06.07.2024
Accepted: 06.28.2024