Interdisciplinary Studies in Society, Law, and Politics 2027; 6(5): 1-13

ISSLP
Interdisciplinary Studies in Society, Law and Politics

Original Research

The Legal Foundations for the Evolving Role of Oversight Bodies in Combating Corruption in Iraq

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Received: 2026-04-27 **Revised:** 2026-08-15 **Accepted:** 2026-08-23 **Initial Publish:** 2026-09-02 **Final Publish:** 2027-09-01

This research aims to elucidate the legal foundations upon which the evolving role of oversight bodies in combating corruption in Iraq is based. This is achieved through an analysis of the constitutional and legislative framework governing their operations, and by examining the impact of legal and constitutional developments, particularly the 2005 Constitution of the Republic of Iraq, on strengthening their jurisdictions and powers. Furthermore, the research studies the influence of international agreements, primarily the United Nations Convention against Corruption, on the development of the Iraqi oversight system. The research's significance lies in its focus on a topic directly related to protecting public funds and establishing the principles of integrity, transparency, and accountability. This is accomplished by assessing the adequacy of the legal framework governing oversight bodies in addressing corruption, thereby contributing to the development of national legislation and enhancing the effectiveness of oversight institutions in achieving good governance. To this end, the research employs a descriptive-analytical approach to examine and analyze constitutional and legislative texts, a historical approach to trace the evolution of oversight bodies in Iraq, and an inductive approach to derive the legal principles governing their work. The research concluded that the development of the role of oversight bodies was based on a set of constitutional and legislative foundations that strengthened their legal standing and expanded their mandates in combating corruption. However, the persistence of certain challenges, most notably overlapping jurisdictions, weak institutional coordination, the need to enhance administrative and financial independence, and the need to update legislation to keep pace with emerging forms of corruption, necessitates continued legislative and institutional reform. This will achieve a more efficient and effective oversight system for protecting public funds and upholding the rule of law.

Keywords: *Oversight bodies, corruption, State Audit Bureau, Integrity Commission, transparency.*

How to cite this article:

Mashhadi, A. & Al-Azzawi, T. (2027). The Legal Foundations for the Evolving Role of Oversight Bodies in Combating Corruption in Iraq. *Interdisciplinary Studies in Society, Law, and Politics, 6*(5), 1-13. https://doi.org/10.61838/kman.isslp.564

1. Introduction

Administrative and financial corruption constitutes one of the most serious challenges facing the modern state due to its negative effects on various aspects of political, economic, and social life. It leads to the waste of public funds, the weakening of state institutions, the decline in the quality of public services, and the obstruction of sustainable development efforts, in addition to undermining citizens' confidence in public authorities and the rule of law. From this standpoint, combating corruption has become a national and international priority, which has prompted states to establish specialized oversight bodies and develop their legal and institutional frameworks to enable them to exercise their competencies efficiently and independently. Iraq is among the countries that have given increasing attention to strengthening the oversight and anti-corruption system, particularly after the political and constitutional transformations it witnessed following 2003. The 2005 Constitution of the Republic of Iraq contributed to establishing the principles of integrity, transparency, and accountability and created a constitutional basis for a number of independent bodies, along with the development of legislation regulating the work of the Federal Board of Supreme Audit, the Integrity Commission, the Public Prosecution, and other relevant oversight bodies.

The research problem stems from the notable development in the legal system regulating oversight bodies in Iraq, whether at the constitutional, legislative, or institutional level. However, this development has not been reflected as hoped in reducing the phenomenon of corruption, which remains one of the most prominent problems hindering state-building and the establishment of good governance principles. This raises questions about the adequacy of the legal foundations upon which the development of the oversight bodies' role was based and their ability to provide the necessary guarantees for the independence of these bodies.

The importance of this research is also evident in that it addresses a topic related to the protection of the public interest and the enhancement of the principles of integrity, transparency, and the rule of law through studying and analyzing the constitutional and legislative framework governing the work of oversight bodies in Iraq and demonstrating the extent of its contribution to developing their role in combating corruption. Its practical importance also lies in the possibility of benefiting from its results in diagnosing shortcomings in the legal regulation of oversight bodies.

This research aims to elucidate the legal foundations upon which the development process of oversight bodies in Iraq was based, analyze the constitutional and legislative texts that organized their competencies and powers, demonstrate the impact of the 2005 Constitution of the Republic of Iraq and international agreements, particularly the United Nations Convention against Corruption, on the development of the role of these bodies, as well as assess the adequacy of the current legal framework in achieving effective oversight and reducing corruption.

To achieve these objectives, the research relies on the descriptive-analytical approach by reviewing and analyzing constitutional texts and Iraqi laws regulating the work of oversight bodies and demonstrating aspects of their development and their impact on combating corruption, which allows for reaching precise scientific results and practical proposals that contribute to developing the legal framework for combating corruption in Iraq. Therefore, this research is divided into:

2. The Nature of Oversight Bodies

Oversight bodies are among the essential components of the administrative and financial structure of the state, as they are entrusted with the task of supervising the soundness of performance and ensuring compliance with the laws and regulations governing various activities, particularly in the financial field.

2.1. The Concept of Oversight Bodies

Definitions of oversight bodies are numerous, and it can be said that these definitions are divided into two types in terms of the general framework. Some jurists have defined them according to the organic criterion, whereby oversight bodies are defined as bodies with a specific organization that exist within state institutions, even if they have their own organization and enjoy a set of privileges and powers that allow them to make decisions at times, which makes them an independent authority (Al-Qaisi, 2014), or they are national bodies that are not subject to presidential authority or administrative tutelage, as they are unlike traditional administration, enjoying organic and functional independence from both the executive and legislative authorities, but they are subject to judicial oversight. They are also defined as regulatory bodies that carry out a set of processes to ensure that the bodies subject to oversight achieve their objectives, while giving these bodies the authority to make appropriate decisions (Badawi, 2015). Oversight bodies also refer to a group of bodies or institutions entrusted with the task of supervising the implementation of laws and public policies and working to achieve transparency and accountability in various economic, political, and social fields, contributing to reducing corruption and enhancing justice within society (Abu Suwailim, 2010).

Oversight within the scope of public office is an effective means of verifying the extent to which set objectives are achieved efficiently, effectively, and at the appropriate time, as it is not limited to monitoring performance only, but extends to directing employee behavior through establishing regulatory frameworks and controls that govern workflow, defining rules of professional conduct, in addition to imposing sanctions on those who violate those rules. Thus, oversight bodies perform a dual role that combines oversight and evaluation, ensuring the improvement of institutional performance and the enhancement of administrative discipline (Al-Tamawi, 2012).

In this context, oversight bodies can be defined as independent bodies or specialized government agencies concerned with monitoring the performance of government entities and various institutions to verify the extent of their compliance with adopted legislation and policies and to ensure transparency in the management of public resources. These bodies also undertake the task of evaluating the use of public funds, measuring the efficiency and effectiveness of government performance, in addition to detecting cases of financial and administrative corruption and working to prevent or reduce them through appropriate legal and regulatory measures (Al-Jarf, 1978).

Some researchers have also defined oversight bodies as regulatory bodies that work according to a comprehensive scientific methodology that requires integration and fusion between economic, accounting, and administrative concepts, through which they aim to preserve public facilities, raise their efficiency, and achieve effectiveness in their results (Shabbat, 2003). Others have defined them as verification that implementation proceeds according to what is stipulated in the plan and within the limits of instructions and substantive rules, with the aim of detecting weaknesses and errors, treating them, and avoiding their repetition, covering all aspects of activity in the public facility (Haikal, 1971). Others believe that oversight bodies are those that possess a set of procedures and means used to review the actions of executive bodies subject to oversight, measure their efficiency and ability to achieve set objectives, and confirm that the achieved objectives are what should have been achieved and that these objectives were achieved according to set plans and within specified timeframes (Sharif, 2006).

Others define them as the supervision and direction exercised by an external authority independent of the government to identify how work is proceeding in the entity subject to oversight and to ensure that available resources—financial, human, and material—have been used according to what was planned for them (Al-Kafrawi, 2001).

Accordingly, oversight bodies are an essential tool for ensuring the proper functioning of work in government institutions, as they continuously monitor executive activities and prepare reports and evaluations that contribute to improving resource management and directing public policies toward achieving desired goals. They also play an important role in the early detection of deviations and violations, whether financial or administrative, and work to identify necessary corrective measures to address them, which enhances performance efficiency and reduces potential risks (Fathi, 2006).

On this basis, oversight bodies represent a central element in achieving the principles of justice and equality in the distribution of services and resources and enhancing transparency and accountability at various levels of government administration, contributing to building a more stable and reliable administrative system. However, these bodies, despite their relative independence, remain subject to state supervision and oversight, like public facilities, while retaining manifestations of public authority that enable them to perform their tasks and achieve the objectives for which they were established (Abdul Rahman, 2015).

2.2. Objectives and Importance of Oversight Bodies

Oversight bodies play an important role in modern states in their construction, development, and institutional formation, due to what oversight seeks in terms of protecting and immunizing public funds from waste and corruption. The political and constitutional changes that Iraq witnessed after 2003 and the change in the state's form to a federal state had an impact on changing the form of oversight to become oversight exercised by constitutional and legal federal bodies covering all activities of the federal state and seeking to preserve public funds. Thus, the change in the Iraqi state's form from simple to compound led to changes in its political, legal, administrative, and financial status, especially matters that became more complex in their composition, particularly after the 2005 Iraqi Constitution granted governorates not organized in a region extensive administrative and financial powers (Al-Qaisi, 2014), which requires oversight that monitors the work of bodies and is commensurate with the size of these powers. Therefore, we find many justifications that necessitated the existence of oversight in Iraq, which we explain as follows (Salman, 1990):

1. The inevitability of oversight that seeks to eliminate cases of financial and administrative corruption, which has become a widespread scourge in government departments, whether federal or local, and to work to preserve public funds from waste and corruption and put an end to violators and transgressors.
2. Oversight seeks to improve the performance of local bodies by identifying points of dysfunction and weakness and working to address them. The existence of oversight bodies achieves balance between authorities and bodies, preventing the arbitrariness and dominance of the former over the latter and preventing the rebellion of governorates against state policies and their exclusive jurisdiction (Al-Zahir, 1998).
3. It is oversight imposed by the requirements of verifying the extent of bodies' compliance with legislation or those that have a financial aspect, such as tax and fee laws, and ensuring that they do not violate the political, economic, and administrative legislation of the state, which should be exclusively in the hands of the authority.
4. Oversight is a necessity as long as governorates have specific responsibilities and tasks under the law, in addition to their responsibilities toward their voters. There must be oversight over them by the authorities to ensure the proper handling of these powers in achieving the tasks and responsibilities entrusted to them (Al-Zahir, 1998).

Thus, oversight is surrounded by legal importance due to its ability to impose penalties on those who commit errors and deviations within the course of implementing the general budget. Oversight ensures the legitimacy of implementation operations, which must be in accordance with applicable laws and adopted instructions related to revenue collection and expenditure disbursement (Abdullah, 1999). It ensures that a culture of corruption and violation of public funds does not spread through the social function of oversight represented in eliminating corruption and spreading the culture of preserving public funds (Al-Fahdawi, 2020). The public employee tasked with implementing the general budget bears the responsibility of preserving state funds in their possession or under their disposal and using them wisely, along with a number of responsibilities stipulated by law. They also bear the responsibility of refraining from committing acts prohibited by law that would waste public funds, with the consequent imposition of disciplinary sanctions and the arrangement of personal liability of various types (Abdul Rahman, 2015).

Because every action taken by the executive authority requires effective oversight of a certain type, the need to monitor the implementation of the general budget is even more necessary and vital due to the large size of budget operations and the distributive effects of real national income among individuals, groups, and classes, and what the budget contributes to the overall social, economic, and political development of society (Nashed, 2006).

The main purpose of oversight revolves around serving the administration and helping it ensure that performance proceeds according to set plans (Al-Rahahleh & Khudour, 2012), as well as ensuring that the general budget achieves the greatest possible benefits for society within the framework of the state's public policy (Al-Mayahi & Jaafar, 2020). The ultimate purpose of oversight over the implementation of the general budget lies in its being the effective means of preserving public funds, tracking their expenditure and collection, and ensuring that they are carried out in the required manner and according to what has been determined for them. Oversight over public expenditures aims to ensure that spending is carried out in the manner authorized by the legislative authority representing the people, as the primary financier of the budget and the state. Regarding oversight over public revenues, the purpose is to ensure the collection of various types of revenues as stipulated in the general budget and to remove obstacles that may hinder collection and revenue operations (Abdul Mutallab, 2003).

Within the framework of what was mentioned above, the purposes of oversight can be summarized as helping the entity whose activity is being monitored in the following:
First: Rationalizing public spending, i.e., achieving maximum benefit from public expenditure and ensuring that budget implementation proceeds according to the authorization granted by Parliament to the executive authority to preserve public funds and use them efficiently and effectively to achieve the public interest and to protect public funds from any waste or mismanagement in the fields of expenditures and public revenues (Hamdi, 2015).
Second: Achieving economic development by evaluating plans for the financial and economic performance of the government, as well as the policies set by the state to achieve its economic objectives. Oversight seeks to achieve the best ways and means of using public funds, as well as the feasibility of following plans and administrative methods, and evaluating the economic outputs of public projects and economic and administrative facilities through the availability of accurate information for economic and financial planning bodies in the state through what oversight bodies disclose in their reports about the units they oversee (Shwani, 2022).
Third: Detecting financial and administrative violations and working to correct them, verifying the correctness of the application of laws, regulations, and rules, verifying the adequacy of these rules, and submitting proposals that help close loopholes and verify the extent to which the government unit achieves its purposes (Andraus, 2014).
Fourth: Oversight also undertakes the evaluation of administrative programs, especially regarding their design and management. Central administration is no longer satisfied with the soundness of the spending method in terms of the availability of the necessary appropriations that finance programs, but goes beyond that to verify the soundness and design of specific programs and the achievement of their objectives. It works on studying the administrative structures of government units and then proposing their modification and organization to improve their performance of their functions (Al-Douri & Al-Janabi, 2012).
Fifth: Oversight also seeks to achieve social development through oversight over the allocation of revenues and what the government seeks in terms of redistributing wealth among different classes of society, reducing class disparities, helping the poor and needy, and providing opportunities for individuals to live a better life in terms of health, educational, and other aspects of life (Hussein, 2016). Federal oversight is also a guarantee against bodies exceeding the boundaries set by the legislative authority in implementing the provisions of the general budget and other financial legislation.

3. The Legal Framework of Oversight Bodies in Iraq

The competencies of these bodies vary between financial oversight concerned with examining revenues and expenditures, administrative oversight aimed at evaluating performance, and legal oversight focused on the extent of compliance with legislation. Their competencies may also include detecting cases of corruption, preparing oversight reports, and submitting necessary recommendations to address shortcomings, which makes them a vital tool for achieving transparency, accountability, and protecting public funds.

3.1. Competencies of Oversight Bodies in Iraq

The legal importance of oversight is evident in safeguarding the national economy through evaluating the results of implementing economic plans, programs, and policies regarding the development of economic work in the future. The importance of financial oversight is also evident in detecting errors in preparation for determining responsibility and taking necessary measures to correct them and avoid these errors in the future. The importance of oversight may extend to obligating employees and workers at various administrative levels to respect and fully apply laws, regulations, and instructions according to the law. It is clear that the importance of financial oversight is also manifested in its being a tool for combating financial corruption. Therefore, we address the competencies of oversight bodies as follows:

3.1.1. The Federal Board of Supreme Audit

The Federal Board of Supreme Audit is the highest oversight body concerned with oversight over public funds since its establishment in 1927 pursuant to Law No. (17) of 1927 (repealed), and it was then called the Public Accounts Audit Department. It went through many stages, culminating in the issuance of Law No. (31) of 2011, which was amended by the First Amendment Law No. (104) of 2012, which detailed the competencies and powers of the Board. It plays an important role in auditing the activities of all government institutions. The Board is considered one of the financially and administratively independent bodies (Al-Qaisi, 2014), and it is linked to the Council of Representatives (Na'im, 2014), which led some jurists and researchers to consider that the Board falls under semi-judicial institutions and that the Constitution granted it independence so that it may perform its work with neutrality and transparency (Na'im, 2014).

The Board has a vision of professionalism and sustainable distinction in oversight work and a pioneering role in combating corruption and promoting integrity in the public sector. It carries a message of accomplishing documented oversight work according to the standards of supreme financial oversight and accounting bodies to provide valuable contributions to building effective institutions that respond to sustainable development purposes in order to bring about development (Na'im, 2014). It has a prominent and important role in monitoring the implementation of the general budget, as it seeks to preserve public funds from waste, extravagance, or mismanagement and ensure the adequacy of their use (Al-Kufishi, 2020). The Board undertakes the examination and auditing of public expenditure transactions to ensure their soundness, that they do not exceed the appropriations allocated to them in the budget, that public funds are used for the purposes allocated to them, that no waste or mismanagement occurs in them, and that their returns are evaluated, in addition to its tasks of examining and auditing the transactions of estimating and verifying the collection of public resources to ensure the appropriateness of the adopted procedures and the soundness of their application (Al-Kufishi, 2020). The Board also examines and audits transactions and dispositions of public revenues and expenditures and all financial commitments, whether planning, collection, or expenditure, and assets of all kinds to verify the correctness of their valuation and recording in the official books and registers (Al-Kufishi, 2020). The Board also exercises effective oversight through its oversight and auditing work on contracts, records, accounting books, budgets, decisions, documents, and administrative matters related to the auditing task (Al-Kufishi, 2020). The Board also undertakes the auditing of the financial statements of spending units and the federal final account and the auditing of the federal financial statements submitted to it by the Minister of Finance, as it prepares a report on them that it sends to the Federal Minister of Finance to be submitted to the Council of Ministers and then presented to the Council of Representatives for discussion and approval (Shwani, 2022). Among the aspects of the Board carrying out its oversight tasks is that it works to accomplish the assignments that are received annually in the laws of the federal general budget of the Republic of Iraq, including, for example, its assignment to audit the financial dues between the Kurdistan Region and the federal government for the years 2004–2018 in light of actual expenditures, to audit the allocations allocated to extinguish loans from previous years, to audit job grades at the Director General level and submit to the Council of Representatives a report on directors general who do not manage a formation at the level of a general directorate, and to audit the dues of contractors, farmers, and the accounts of public company profits (Shwani, 2022). The Board also exercises performance evaluation oversight by conducting a comprehensive evaluation of the entities subject to oversight and examining the applicable financial and administrative laws and regulations in terms of rules and detailed provisions with a view to simplifying their implementation and increasing their effectiveness and the efficiency and economy of their application. It also evaluates the results of implementing the state's financial and development plan, thus exercising comprehensive oversight with a view to achieving economy in spending and reaching the set goals (Atta, 2014). The Board records the observations resulting from the performance evaluation process in special reports that are communicated to the competent authorities to take the necessary action regarding them, as they include the most important information and statistics relied upon in the oversight process, the criteria used in achieving results, and the proposed alternatives that should be adopted (Hamid & Al-Zubaidi, 2013).

The Board's role in monitoring the implementation of the principle of general budget balance is also manifested in its issuance of a set of oversight guides that represent the tools used when employees carry out the tasks assigned to them, such as the Full Performance Indicators Guide, the Performance Evaluation Guide for Programs and Policies, the Fraud and Corruption Reduction Guide, the Institutional Risk Analysis Guide, the Integrity Indicators Measurement Guide, the Advisory Guide for Oversight of Oil Service Contracts, and many other oversight guides (Na'im, 2014).

3.1.2. The Federal Integrity Commission

The Federal Integrity Commission was established pursuant to the dissolved Coalition Provisional Authority Order No. (55) of 2004 (Arzuqi, 2017). The Iraqi Constitution considered it one of the independent bodies and made it subject to the oversight of the Iraqi Council of Representatives (Al-Qaisi, 2014). It works to combat corruption and adopt transparency in the management of governance affairs (Arzuqi, 2017). It undertakes basic tasks to reduce financial and administrative corruption by implementing and applying anti-corruption laws and public service standards in accordance with the Constitution and applicable laws and regulations, as the law granted it the authority of an investigating judge (Al-Zahawi, 2008) through investigating and following up on corruption cases, preparing draft laws that contribute to preventing corruption and submitting them to the competent legislative authority, in addition to issuing conduct regulations containing rules and standards of ethical behavior to ensure the proper performance of public duties (Arzuqi, 2017).
While the role of the Integrity Commission is to monitor and follow up on cases of financial and administrative corruption in various state bodies, the Integrity Commission is therefore an indirect oversight body that aims to monitor what is reported by relevant parties (Al-Zuhairi, 2016). It is also an independent government body that undertakes the application and implementation of the law, which is carried out through officials disclosing their financial interests under regulatory regulations that require persons subject to and covered by these regulations to disclose their financial interests at least annually (Abu Suwailim, 2010). In 2011, Law No. (30) was issued, known as the Commission Law, Article (2) of which states that the Integrity Commission is an independent body subject to the oversight of the Council of Representatives, having legal personality and financial and administrative independence, represented by its head or whomever he authorizes. The Commission aims to contribute to preventing and combating corruption and adopting transparency in the management of governance affairs. It also contributes to preparing draft laws that contribute to preventing corruption and works to enhance the people's confidence in the Iraqi government by obligating officials to disclose their financial assets. The Federal Board of Supreme Audit undertakes the examination and auditing of the financial disclosure forms of the head and deputy head of the Integrity Commission and its employees (Arzuqi, 2017). It is clear that the collaborative work between the Federal Board of Supreme Audit, the Office of the Inspector General, and the Integrity Commission is complementary work, whereby each of the mentioned bodies plays a role that complements the work of the others in order to reach the intended results in detecting and eliminating corruption. The Commission is considered the competent body to take criminal investigative procedures at all levels. Based on the above, it appears to us that the competence of the Federal Integrity Commission is to investigate cases of financial and administrative corruption through investigators under the supervision of the competent investigating judge and in accordance with the provisions of the Code of Criminal Procedure. These cases include state employees accepting gifts and bribes and using certain methods in dealing with citizens, using public funds for purposes other than those allocated for them, and exploiting authority and functional influence to achieve personal purposes, whereby they are referred to the competent courts (Arzuqi, 2017).

3.1.3. The General Authority for Monitoring the Allocation of Federal Revenues

The General Authority for Monitoring the Allocation of Federal Revenues, whose establishment the 2005 Constitution of the Republic of Iraq stipulated, consists of experts from the federal government, regions, and governorates and representatives thereof. It is entrusted with verifying the fairness of the distribution of grants, aid, and international loans and verifying the optimal use of federal financial resources and their sharing, in addition to what it seeks in terms of ensuring transparency and fairness when allocating funds to the governments of regions or governorates not organized in a region according to prescribed ratios (Al-Mayahi & Jaafar, 2020). It was established pursuant to the Law of the General Authority for Monitoring the Allocation of Federal Revenues No. (55) of 2017, but it was not activated on the ground except pursuant to Article (54) of the Federal General Budget Law of the Republic of Iraq No. (23) of 2021 and Paragraph (5) of Council of Ministers Resolution No. (177) of 2021, which instructed the Council of Ministers to form it.

3.2. Means of Oversight Bodies in Combating Corruption

Given the importance of internal audit departments in government institutions, the Iraqi legislator stipulated that the departments of oversight and internal audit operating in spending units be technically linked to the Federal Ministry of Finance (Al-Mayahi & Jaafar, 2020), which means adopting centralization in performing work and subordination in implementing issued instructions and decisions, especially regarding expenditure disbursement. Similarly, if a disagreement occurs between the disbursement order and the employee responsible for disbursement, the internal audit departments shall notify the Federal Board of Supreme Audit of the opinion of both parties within 15 days from the date of the disbursement order (Al-Mayahi & Jaafar, 2020), as it is the competent authority to provide technical assistance in accounting, oversight, administrative, and related regulatory and technical matters (Al-Kufishi, 2020).

The Federal Board of Supreme Audit Law included international and local standards in oversight and auditing (Al-Kufishi, 2020). The Board also published local standards for oversight and auditing procedures, which contain oversight procedures, how to practice them, and other oversight work (Na'im, 2014). The process of investigating financial violations must begin by developing a plan to practice the oversight and auditing process, and although planning is an essential element in oversight work, it remains without benefit unless the Board has the means through which it can detect financial violations. The law granted the Board specific procedures for detecting violations, which we will explain as follows:

3.2.1. Documentary Examination

According to the Board's law, it has the ability to examine what is collected in terms of revenues, as well as what is spent. It also has the authority to audit all receipt documents due from the entity subject to oversight in all contracts and what results from them in terms of work progress schedules and receipt of initial and final securities, and accounting records that are audited by the body conducting the oversight process (Al-Kufishi, 2020). The Federal Board of Supreme Audit Law referred to the examination of final accounts and budgets in both their investment and operational parts, as well as decisions and documents related to financial oversight tasks (Al-Kufishi, 2020). It is not possible to imagine the conduct of the oversight process except through the examination and auditing of evidentiary and fundamental documents, meaning that the examination process is conducted on what is recorded in writing for the auditor to ensure that the accounts conform to what the instructions require and to ensure that they have been carried out in accordance with the requirements of laws, regulations, and instructions in that regard. During the examination, the Board has the right to access all documents and transactions related to oversight tasks, whether classified or ordinary documents (Al-Obeidi, 1991). The Federal Board of Supreme Audit Law No. (31) of 2011, as amended, granted the Board the authority to conduct field inventories or supervise inventory operations carried out by the entity subject to oversight for the purpose of verifying financial violations. It appears that the Board possesses the ability and authority to inventory all material and cash assets owned by Iraq in general. The Board conducted an auditing process for the contracts of the oil licensing rounds, and the results of the oversight, including what they contained, were referred to the competent authority to take necessary action regarding the problems and obstacles (Na'im, 2014). The specialized body concerned with foreign investment also published its special report on investment in self-financed schools in Iraq, which are nine schools (Na'im, 2014). It is noted that the Board indicated that many entities did not send contracts or delayed sending them for auditing and expressing an opinion on them.

3.2.2. Directing Inquiries

Inquiry is one of the means possessed by the Board for the purpose of detecting financial violations, directed to the entities subject to oversight to obtain all necessary clarifications and information for performing its oversight tasks. The Federal Board of Supreme Audit

Law No. (31) of 2011, as amended, obligated the entities subject to oversight to respond to those inquiries from all administrative levels of the entities subject to the Board's oversight. The Board considered that failure to respond or refusal to respond to the inquiries it requests constitutes a financial violation (Al-Kufishi, 2020). The Board indicated the lack of seriousness of some ministries and their formations in responding to inquiries or observations contained in the Board's reports despite its continuous confirmations and follow-ups (Na'im, 2014). This is what came from the Board's inquiry regarding administrative deficiencies concerning federal revenues by the Cash Management Department in the Accounting Department, as the Department indicated that it would address most of the observations in future accounts (Na'im, 2014), which the Department did not commit to in other oversight reports. Despite the text of the Federal Board of Supreme Audit Law stating that failure to respond or delay in responding to the Board's observations and reports by administrative entities constitutes a legal violation, the Board has not taken any action according to the text of that article unless the violation reaches the level of corruption suspicions, in which case the necessary action is taken to send the report to the competent authority, namely the Integrity Commission.

3.2.3. Inspection Powers

The Board conducts inspection tours and visits to the departments subject to its oversight, despite the difficulties it may encounter in those procedures in terms of time and the large number of entities subject to its oversight. Jurisprudence in Iraq holds that inspection tours are an important means of oversight over the entities subject to the Board's oversight (Al-Amiri, 2016). Inspection has taken several forms, including being sudden or periodic. It is noted that the best method for applying this is the sudden method, which is adopted when the financial auditor is unable to follow up on the observations made by the Federal Board of Supreme Audit, so this method is followed (Arzuqi, 2017). The Board's report on the inspection visit to the Embassy of the Republic of Iraq in Jordan included that there was an amount of 151,879 at the Arab Bank that had been suspended for previous years on behalf of the Ministry of Foreign Affairs and that the necessary procedures had not been taken to settle the amount. The Board recommended liquidating the mentioned amount (Na'im, 2014). We believe that these tours in themselves are among the most important means that contribute to raising the efficiency level of the entities subject to the oversight of the Federal Board of Supreme Audit.

3.2.4. Requesting Investigation

The Federal Board of Supreme Audit Law stipulates that, upon discovering a violation, the Board may request the Office of the Inspector General (repealed) or the Integrity Commission to conduct an investigation and take the necessary measures to remove the violation and its effects (Al-Kufishi, 2020). We note from what was mentioned above that the Board has discretionary authority when discovering a violation, as it may request the Integrity Commission or the Office of the Inspector General (previously) to conduct an investigation within the scope of the violation. When reviewing the Board's reports, we note that the reports are sometimes addressed to the Integrity Commission and sometimes to the relevant entity subject to oversight if the violation does not rise to the level of crimes or cases of corruption. The Board's oversight powers end upon discovering the violation by submitting the report to the Integrity Commission or the entity subject to oversight, in which it states its diagnosis of the violation, and the Board's role ends at this point.

In fact, when referring to the applicable Law No. (14) of 1991 concerning the Discipline of State and Public Sector Employees, the law has confined the penalty to the competent minister or whomever he authorizes within the scope of the administrative formation, meaning, in other words, that the Board does not have the authority to monitor department employees but rather suffices with issuing recommendations to the competent minister, who has discretionary authority in that regard. This is consistent with the position that imposing the disciplinary penalty is within the competence of the competent minister (Abdul Rahman, 2015). The Board also does not have the authority to recover amounts due from the employee because the law did not grant it this competence, as this falls within the competence of the Integrity Commission Law because funds in the possession of the employee constitute a crime of embezzlement, and accordingly, the Board refers the violating employee to the Integrity Commission (Hashim, 2020). Thus, the role of the Federal Board of Supreme

Audit is confined to expressing opinions and detecting violations in its oversight reports. As for the most important procedures granted by the Federal Board of Supreme Audit Law after conducting investigations into violations discovered concerning external revenues, they are restricted and do not go beyond being procedures taken by the Board, but rather recommendations. This is what we will explain as follows:

A. Requesting the Withdrawal of the Employee's Authority

The applicable Federal Board of Supreme Audit Law stipulates that the President of the Board, upon discovering a financial violation, may request the minister or the entity subject to oversight to refer the employee responsible for the violation to investigation, and he may request the withdrawal of their authority (Al-Kufishi, 2020). It is noted that the legislator is committed to the presidential system regarding disciplinary authority and that the Board's authority stops at requesting the imposition of the penalty. These procedures are carried out within the State and Public Sector Employees Discipline Law No. (14) of 1991.

B. Requesting the Initiation of Civil Proceedings

The legislator granted the President of the Federal Board of Supreme Audit the authority to request that the minister and the head of the entity subject to its oversight initiate civil proceedings against the violating employee (Al-Kufishi, 2020). It would have been more appropriate for this authority to be directly vested in the Board to activate the role of the Federal Board of Supreme Audit for the purpose of preserving public funds, which is the basis of its work.

C. Requesting the Inclusion of an Employee

The Federal Board of Supreme Audit Law also authorized the President of the Board to request that the minister or the entity subject to its oversight include the employee who committed a financial violation for an amount equivalent to the value of the damages caused to public funds. This is what the Inclusion Law No. (31) of 2015 stipulates: the employee or person tasked with public service is included for the value of damages that occurred due to their negligence, dereliction, or violation of laws, decisions, regulations, and instructions (Abdul Rahman, 2015). Accordingly, the competent minister, after the Board's request, shall take inclusion procedures according to the provisions of the Inclusion Law. This is not different from the previous point, as the Federal Board of Supreme Audit is the one that submits the request to the competent minister regarding inclusion procedures, and as we have stated, it would have been more appropriate for this to be directly within the Board's procedures.

D. Reporting Financial Violations

The law imposed an obligation on the Federal Board of Supreme Audit to inform the Public Prosecution, the Integrity Commission, or the competent investigative authorities of discovered financial violations so that they may carry out their roles (Al-Kufishi, 2020). From what has been presented above, it appears to us that the role of the Federal Board of Supreme Audit is concerned with preparing oversight reports and expressing opinions to the competent authority to conduct an investigation and take necessary action. Some jurists have taken the view that the Federal Board of Supreme Audit's reports, including their content, do not rise to the level of being binding because they are not administrative decisions but rather merely recommendations. Their binding nature comes from their accuracy and the precision of their information in detecting the violation, not from their strength as a written document (Arzuqi, 2017). However, another group of jurists has taken the view that they enjoy binding force due to the annual report submitted by the Board within a period not exceeding 120 days from the end of the fiscal year (Kashkul, 2015). The development of the Federal Board of Supreme Audit's reports is clear in that they are not administrative decisions due to the absence of the elements of an administrative decision in them. The subject of these reports is state funds, the purpose of which is to preserve them from waste and all financial violations, and they do not target a personal interest, whether public or private, and the public here is meant within the scope of the number of persons. Accordingly, they cannot be challenged. Therefore, if a dispute arises regarding a report issued by the Federal Board of Supreme Audit, the targeted entity usually requests the opinion of the Council of State on it. Among the applications of this is what the Minister of Justice did in requesting the opinion of the Council of State regarding the disbursement of professional hazard allowances for employees of the accounting and administration departments based on Article (13) of the State and Public Sector Employees Salary Law No. (22) of 2008. The Federal Board of

Supreme Audit stated in its report No. (279), issued on May 3, 2015, that there was no legal basis for disbursing them, which constituted a financial violation. The Council of State issued an opinion not to disburse them except after including them within the category of hazardous work by the National Center for Health and Occupational Safety in the Ministry of Labor and Social Affairs (Al-Amiri, 2016). Thus, the Council of State concluded that the financial violation committed by the authority responsible for disbursing professional hazard allowances for accounting employees does not rise to the level of a financial violation but rather is an administrative violation lacking a legal basis that the responsible employee overlooked. Thus, the report is not challenged, but rather the decision issued based on those reports, such as the imposition of a disciplinary penalty.

4. Conclusion

This research has concluded that the development of the role of oversight bodies in combating corruption in Iraq was not the product of a single legislative phase but rather resulted from constitutional, legal, and institutional accumulations reinforced by the political transformations that Iraq witnessed, particularly after the issuance of the 2005 Constitution of the Republic of Iraq, which laid the foundations for building an oversight system based on the principles of integrity, transparency, accountability, and the rule of law. The study has shown that the Iraqi legislator worked on developing the legal framework regulating oversight bodies through the issuance and amendment of legislation concerning the Federal Board of Supreme Audit, the Integrity Commission, the Public Prosecution, and other oversight bodies, in addition to the influence of this system by international obligations arising from Iraq's accession to the United Nations Convention against Corruption, which contributed to expanding the competencies of oversight bodies and enhancing their preventive, investigative, and oversight tools.

4.1. Findings

1. The research found that the development of the role of oversight bodies in Iraq was based on successive constitutional and legislative foundations, the most prominent of which was the 2005 Constitution of the Republic of Iraq, which granted oversight a constitutional status by establishing the principles of integrity, transparency, and accountability, in addition to approving independent bodies entrusted with protecting public funds and combating corruption, which constituted a turning point in building the Iraqi oversight system.
2. The research showed that the legislative development witnessed in Iraq through the issuance and amendment of laws regulating the Federal Board of Supreme Audit, the Integrity Commission, the Public Prosecution, and other oversight bodies contributed to expanding the competencies of these bodies and enhancing their legal tools in the field of preventing, detecting, and prosecuting corruption. However, this development still requires further legislative integration.
3. The research showed that Iraq's accession to the United Nations Convention against Corruption had a clear impact on the development of the legal framework of oversight bodies through aligning national legislation with international standards concerning transparency, asset recovery, international cooperation, and corruption prevention, which strengthened the status of oversight bodies in the Iraqi legal system.
4. The research revealed that the multiplicity of oversight bodies and the variation in their competencies have not always led to the desired integration but rather have sometimes created overlapping jurisdictions and duplication of procedures, which negatively affected the speed of completion and efficiency of performance. This necessitates reorganizing competencies to achieve institutional coordination and prevent duplication.
5. The research found that the effectiveness of oversight bodies does not depend solely on the existence of legal texts but is linked to the extent of guaranteeing their administrative, financial, and functional independence, providing legal protection for their employees, and insulating them from political and administrative influences to enable them to exercise their

competencies with neutrality and objectivity in combating corruption.

6. The research proved that the development of means and methods of corruption, especially financial and administrative corruption related to digital transformation and technological development, imposes the necessity of continuously updating oversight legislation and equipping oversight bodies with modern technical means and specialized cadres capable of dealing with emerging patterns of corruption and detecting them efficiently.
7. The research concluded that enhancing the role of oversight bodies in combating corruption requires adopting an integrated legislative and institutional vision based on updating applicable laws, strengthening cooperation and coordination between oversight bodies, the judiciary, the Public Prosecution, and all state institutions, in addition to spreading a culture of integrity, transparency, and accountability, which contributes to establishing the principles of good governance, protecting public funds, and achieving sustainable development in Iraq.

4.2. Recommendations

1. The researcher recommends that the Iraqi legislator conduct a comprehensive review of the legislation regulating oversight bodies, particularly the laws concerning the Federal Board of Supreme Audit, the Integrity Commission, and the Public Prosecution, to achieve integration between their competencies and prevent cases of overlap and duplication in performing oversight tasks, with clear legal mechanisms for coordination and information exchange among them, to enhance the speed of detecting corruption crimes and the efficiency of addressing them.
2. The researcher recommends strengthening the legal guarantees for the independence of oversight bodies by amending legal texts to ensure greater administrative, financial, and functional independence and establishing objective and transparent controls for the selection and termination of services of the heads and members of these bodies to immunize them from any political or administrative influences or interventions that may affect their neutrality and performance effectiveness.
3. The researcher proposes that the Iraqi legislator establish an integrated legislative framework for electronic oversight and digital transformation in the work of oversight bodies, including regulating the use of modern technologies, artificial intelligence, and big data analysis in detecting cases of financial and administrative corruption, while providing legal protection for data and information exchanged between oversight bodies, in keeping with technical developments in the methods of committing corruption crimes.
4. The researcher recommends making legislative amendments that enhance the corruption prevention system by expanding the scope of protection for whistleblowers, witnesses, and experts, tightening the obligation to disclose financial assets and prevent conflicts of interest, and activating mechanisms for recovering public funds obtained from corruption crimes, in line with the provisions of the United Nations Convention against Corruption and relevant international standards.
5. The researcher proposes that the Iraqi legislator work on enacting legislation or introducing legal amendments that obligate all state institutions to establish effective systems for internal oversight, risk management, and compliance, while strengthening legal and institutional cooperation between oversight bodies, the judiciary, the Public Prosecution, and international oversight bodies, and approving periodic mechanisms to evaluate the performance of oversight bodies and measure the effectiveness of the legislation regulating their work, which contributes to developing the oversight system and establishing the principles of integrity, transparency, accountability, and the protection of public funds.

Authors' Contributions

Authors contributed equally to this article.

Declaration

In order to correct and improve the academic writing of our paper, we have used the language model ChatGPT.

Transparency Statement

Data are available for research purposes upon reasonable request to the corresponding author.

Acknowledgments

We would like to express our gratitude to all individuals helped us to do the project.

Declaration of Interest

The authors report no conflict of interest.

Funding

According to the authors, this article has no financial support.

Ethical Considerations

In this research, ethical standards including obtaining informed consent, ensuring privacy and confidentiality were observed.

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