Interdisciplinary Studies in Society, Law, and Politics 2027; 6(5)

ISSLP
Interdisciplinary Studies in Society, Law and Politics

OPEN PEER REVIEW

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

Ali. Mashhadi[1], Thaer. Al-Azzawi[2*]

[1] Associate Professor, Department of Public and International Law, Faculty of Law, University of Qom, Qom, Iran
[2] PhD Student, Department of Public Law, University of Qom, Qom, Iran

*** Corresponding author email address**: Thaeergost1995@gmail.com

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

EDITOR:
Ghasem Eftekhari
Associate Professor, Department of Political Science, University of Tehran, Tehran, Iran. Email: eftekhari@ut.ac.ir
REVIEWER 1:
Agwu Sunday Okoro
Lecturer & Clinical Law Administrator at Baze University Abuja, Abuja, Nigeria. Email: agwuokoro@gmail.com
REVIEWER 2:
Mohammadbagher. Jafari
Department of Sociology of Culture, Istanbul, Türkiye. Email: mbjafari@kmanresce.ca

1. Round 1

1.1. Reviewer 1

Reviewer:

The paragraph describing the importance of the study states that the research addresses “the protection of the public interest and the enhancement of the principles of integrity, transparency, and the rule of law.” This section should distinguish more clearly between the theoretical, legal, institutional, and practical significance of the research. At present, the claimed significance is broad and partly overlaps with the research objectives. The authors should explain what doctrinal or analytical contribution the article makes beyond summarizing existing Iraqi legislation. In particular, the manuscript should clarify whether it develops a legal evaluation framework for assessing oversight bodies, identifies inconsistencies between constitutional and statutory provisions, or proposes a model for improving institutional accountability. A more explicit statement of scholarly novelty is essential for publication.

The paragraph beginning “This research aims to elucidate the legal foundations upon which the development process of oversight bodies in Iraq was based” contains several objectives but does not organize them hierarchically or distinguish descriptive from evaluative objectives. The authors should reformulate the objectives so that they correspond directly to the article's analytical structure. For example, one objective could concern identifying the constitutional basis of oversight bodies, another could examine statutory competencies, a third could evaluate institutional independence, and a fourth could assess the effectiveness of legal mechanisms for combating corruption. The current reference to “the impact of the 2005 Constitution ... and international agreements” also requires clarification because the role of international agreements is not subsequently analyzed in sufficient depth.

The methodology paragraph states that the research “relies on the descriptive-analytical approach by reviewing and analyzing constitutional texts and Iraqi laws.” This description is methodologically insufficient for a legal research article. The authors should explain the precise doctrinal method employed, including how constitutional provisions, statutes, amendments, administrative decisions, Council of State opinions, and institutional reports were selected and interpreted. The manuscript should also specify the temporal scope of the legal materials examined and explain whether the study uses comparative, historical, or functional legal analysis. If international standards such as the United Nations Convention against Corruption are claimed to influence the analysis, the methodology should explain how national rules are evaluated against those standards.

In “Subsection One: The Concept of Oversight Bodies,” the paragraph stating that “definitions of oversight bodies are numerous” combines several conceptually distinct notions, including independent bodies, regulatory bodies, external oversight institutions, and administrative control mechanisms. The authors should revise this paragraph to distinguish between the concept of “oversight” as a function and “oversight bodies” as institutional actors. Moreover, the organic criterion mentioned in the paragraph should be contrasted with the functional or substantive criterion in a systematic manner. Without such conceptual differentiation, the discussion risks conflating institutions that differ significantly in legal personality, constitutional status, jurisdiction, accountability mechanisms, and relationship with the executive authority.

The paragraph stating that “the main purpose of oversight revolves around serving the administration and helping it ensure that performance proceeds according to set plans” should be reconsidered because it presents oversight primarily as an administrative assistance function. Public financial oversight also serves Parliament, the judiciary, citizens, and the broader constitutional order by ensuring legality, accountability, fiscal discipline, and transparency. The authors should therefore distinguish managerial control from constitutional and external accountability. This distinction is especially important in relation to the Federal Board of Supreme Audit because its institutional linkage to the Council of Representatives gives it functions that extend beyond merely assisting administrative bodies.

In the paragraph introducing “First: The Federal Board of Supreme Audit,” the manuscript states that the Board is “one of the financially and administratively independent bodies” and that it is “linked to the Council of Representatives.” The authors should provide a deeper legal analysis of what “independence” and “linkage” mean in this context. Specifically, the manuscript should examine appointment and dismissal procedures, budgetary autonomy, organizational independence, access to information, protection from interference, reporting obligations, and the enforceability of recommendations. Merely describing an institution as independent does not establish functional independence. The article's central thesis would be considerably strengthened by assessing independence through clearly defined legal indicators.

Authors revised the manuscript and uploaded the document.

1.2. Reviewer 2

Reviewer:

The paragraph stating that oversight bodies “perform a dual role that combines oversight and evaluation” should be developed more analytically. The authors should distinguish ex ante control, concurrent control, and ex post control, as these forms of oversight have different legal functions and implications for corruption prevention. The current formulation treats oversight primarily as monitoring and disciplinary control, whereas modern financial and administrative oversight may also include compliance auditing, performance auditing, risk-based auditing, preventive integrity measures, and institutional evaluation. Incorporating these distinctions would make the conceptual framework more consistent with the subsequent discussion of the Federal Board of Supreme Audit.

The paragraph beginning “In this context, oversight bodies can be defined as independent bodies or specialized government agencies” requires reconsideration because it may imply that all oversight bodies are either institutionally independent or specialized governmental agencies. In the Iraqi system, however, different oversight mechanisms possess different constitutional and statutory statuses. The authors should therefore avoid a unitary definition that obscures these distinctions. It would be preferable to formulate a general functional definition of oversight bodies and then classify them according to institutional independence, constitutional status, type of competence, and scope of oversight. This classification would also provide a stronger analytical bridge to the later sections on the Federal Board of Supreme Audit, the Integrity Commission, and the General Authority for Monitoring the Allocation of Federal Revenues.

In “Subsection Two: Objectives and Importance of Oversight Bodies,” the paragraph discussing the transition of Iraq “from simple to compound” and the emergence of federalism is potentially important, but the legal consequences of federalism for oversight are insufficiently developed. The authors should explain how the federal structure affects jurisdiction over federal revenues, regional expenditures, governorate finances, and intergovernmental fiscal transfers. The current text states that greater administrative and financial powers require greater oversight, but it does not analyze which oversight body possesses jurisdiction over which level of government or how conflicts of competence are resolved. This issue should be addressed because it is central to understanding financial accountability in a federal state.

The enumerated discussion of the “inevitability of oversight” contains several normative claims that require sharper legal analysis. In particular, the statement that oversight prevents “the rebellion of governorates against state policies and their exclusive jurisdiction” is conceptually and legally problematic. The authors should replace politically charged terminology such as “rebellion” with precise constitutional language concerning compliance with federal competencies, distribution of powers, and legality of local administrative action. The discussion should also distinguish legitimate decentralized autonomy from unlawful departure from federal law. This revision is necessary to ensure doctrinal neutrality and improve the scholarly tone of the manuscript.

The paragraph beginning “Thus, oversight is surrounded by legal importance” claims that oversight has “the ability to impose penalties on those who commit errors and deviations.” This proposition appears inconsistent with the later discussion in which the manuscript correctly observes that the Federal Board of Supreme Audit largely submits recommendations and does not itself possess general disciplinary authority over employees of audited institutions. The authors should resolve this internal inconsistency by distinguishing oversight bodies that possess investigative or referral powers from authorities that possess disciplinary, civil, or criminal sanctioning powers. The distinction between detecting a violation, attributing responsibility, initiating proceedings, and imposing sanctions is legally fundamental and should be maintained throughout the manuscript.

Authors revised the manuscript and uploaded the document.

2. Revised

Editor’s decision: Accepted.
Editor in Chief’s decision: Accepted.