



THE ROLE OF THE COMMISSION OF INTEGRITY OF IRAQ IN REDUCING THE PHENOMENON OF ADMINISTRATIVE AND FINANCIAL CORRUPTION

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Article history:		Abstract:
Received:	October 1 st 2022	Since 2003, Iraq has been at the bottom of The Corruption Perceptions Index (CPI) of Transparency International and has become one of the most corrupt countries in the world. It is also expected to remain so for a longer period, which is what preoccupies the Iraqi society and the international community given the decline of development and investment opportunities and the undermining of the legitimacy of the achievement of the existing political system. Iraq did not witness, even during the time of the previous regime, i.e. before 9/4/2003, the spread of corruption in all its forms in this notorious scale. The growing scale of corruption and the interconnectedness of its mechanisms and circles threaten the stability of Iraq and hinder the building of political, administrative, and social institutions, and the development economic process. This type of corruption is the most serious and it destroys the development process as it drains resources and undermines the infrastructure that forms the cornerstone of the development process. It threatens the sovereignty of the state because of large debts from which it will suffer as it cannot generate sufficient revenues to meet those debts and achieve a level of growth acceptable to its existence. It is important to note that the issue of corruption, particularly administrative corruption, is not limited to the detrimental consequences it has on a single sector of society. Rather, its effects extend to all members and sectors of society. It directly affects the state's economy by impeding the process of economic growth. Corruption also leads to the imbalance in the social structure of society and results in familiarizing individuals with practices that are rejected by every society that seeks to preserve the values and principles on which it was built. In addition, it has an effect on politics, when structures and organizations based on bribery and capital control come to light, upsetting the established order of the political game. Many researchers and those who are interested have paid attention to the issue of corruption. There was agreement that an institutional framework needed to be developed and established in order to tackle this phenomena through concrete steps, in all its forms and manifestations and in all spheres of life, to accelerate the process of economic development.
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1. INTRODUCTION

The study of the issue of corruption should be directed mainly to the top of the authority, to start reform from there and then to be reflected to the bottom strictly and according to objective criteria that apply to everyone without exception.

It is undeniable, however, that the spread and aggravation of this phenomenon are greater and wider in developing countries than in developed countries. This is because these countries provide a fertile

ground for the growth of this phenomenon, due to the lack of sufficient transparency and integrity to ensure continuous monitoring of the performance of administrative bodies and the optimal application of the law. On the contrary, we find that the bureaucracy is in control of governmental institutions and departments. Not only that, but we also find the lack of proportionality between the individual income of members of society and the requirements of life and its needs. These and other factors have encouraged



the aggravation of this phenomenon in the various parts of the state, whether by members of society as a whole or public sector employees, by following illegal means to obtain their financial ends.

As for the effects of this phenomenon, a corrupt society cannot be strong because the state that is swept by corruption is not strong. Power is the hallmark of the political and social system in a society where the state can reach a high level of cohesion around fundamental values prevalent among individuals. Thus, the prevalence of administrative corruption means a lack of integrity, especially when the pace of this trend starts to escalate rapidly, thus becoming a major social phenomenon that affects society and the entire state.

In view of the above, the current study is divided into an introduction, followed by three sections, and a conclusion. The first section included an introduction to the Commission of Integrity and administrative corruption, while the second was dedicated to studying administrative corruption in Iraq.

As for the third section, it included mechanisms to combat administrative corruption. At the end of the research, we presented a conclusion in which an overview of the study is provided.

2. AN INTRODUCTION TO THE COMMISSION OF INTEGRITY AND ADMINISTRATIVE CORRUPTION

In this section, we will highlight the Commission of Integrity in Iraq and the definition of administrative corruption in addition to the statement of its manifestations and as follows:

2.1 The Commission of Integrity of Iraq

The Federal Commission of Integrity is a separate entity controlled by the House of Representatives, endowed with moral individuality and financial and administrative independence, and presided over by a president or an authorized deputy. Under Order 55 of 2004, the Commission of Integrity was established with a mission to look into situations of suspected corruption, such as accepting gifts or bribes, engaging in fraud, engaging in ethnic or religious discrimination, abusing power for one's own purposes, or misusing public resources.

All State officials must abide by the commission's directives since it establishes the guidelines and standards for public service ethics and fosters a culture of openness, honesty, and accountability. By promoting openness in government at all levels, it seeks to help prevent and eliminate corruption. Investigating cases of corruption in conformity with this law's provisions is one way to do this. This can also be achieved by following on up corruption cases that are not investigated by the Authority's investigators; fostering a culture of integrity, respect

for one's own integrity, and adherence to the public service's ethical principles in both the public and private sectors; promoting openness, accountability, and questioning through educational as well as public awareness initiatives. It also prepares draft laws, while contributing to preventing or combating corruption, requiring its representatives to disclose any financial obligations, overseas endeavors, investments, possessions, gifts, or other major perks that might create a conflict of interest. The commission also issue codes and standards of conduct that guarantee the correct, honorable and proper performance of public duties. It also prepares public policy to combat corruption, and undertakes any action that contributes to the prevention of corruption.

2.1.1 Objective of the Commission of Integrity

Corruption can be avoided and combated, and transparency in government can be implemented at all levels by:

- 1) Conducting investigations into cases of corruption in line with this law's requirements, through investigators, with the guidance of an experienced investigating judge, and in compliance with the Code of Criminal Procedure.
- 2) Following up on corruption cases that are not being looked into by the Authority's investigators through an official representative of the Authority and a formal organization appointed by its Chairman.
- 3) Fostering a culture of integrity, respect for one's own integrity, and adherence to the public service's ethical principles in both the public and private sectors; promoting openness, accountability, and questioning through educational as well as public awareness initiatives.
- 4) drafting and presenting suggested laws to the appropriate legislative authorities through the President of the state, the Council of Ministers, or the relevant parliamentary committee.
- 5) Strengthening the confidence of the people of this country in the government by forcing its representatives to declare their financial obligations as well as any overseas business ventures, investments, gifts, or other significant perks that could create a conflict of interest; providing regulatory directives having legal effect in a way that is consistent with it and other initiatives.
- 6) Promulgating behavioral regulations with guidelines and ethical standards to ensure proper and honorable discharge of the responsibilities of public office.



- 7) Undertaking any action that contributes to the fight against or prevention of corruption on two conditions:-
 - A) Such action shall be necessary and shall contribute to the fight against or prevention of this issue.
 - B) should be suitable and efficient in fulfilling the Commission's goals.

2.2 Identification of administrative corruption

2.2.1 Concept of administrative and financial corruption

Corruption is one of the oldest phenomena in human societies and is not limited to a particular people or a country. Rather, it is considered a global problem in all societies. Corruption is rampant in all countries, whether developed or developing countries. However, we see it more prevalent in developing countries. The phenomenon of corruption varies in terms of its size and scale from one society to another where the volume of corruption decreases in countries the systems of which are oriented to democracy and are based on respecting human rights and public freedoms and the rule of law. On the other hand, This phenomenon is also influenced by diverse cultural norms and values. Whether seen from an economic, political, or social perspective, this phenomenon is perceived differently depending on the viewpoint. This explains why the definition of corruption is different and we note that corruption has spread widely in the public sector more than in the private sector.

The imbalance in the public administration is due to the failure to define the tasks, powers and duties accurately and the complexity of the procedures,. It is also due to the weakness of control in government agencies. Wages and salaries should not be linked efficiently and impartially, as well as the absence of the principle of transparency completely in government units (Jamal al-Din, 2015, p. 20).

1) Defining corruption lexically:

Corruption in the lexicon of language is from (corruption), antonym to (became good/fit), corruption is the language of voidness or ineffectiveness. Thus, it is said , e.g. the thing is decayed, decaying, from decay.

Sibawayh notes that it is plural as it means to bring them closer to the meaning and corrupt it (Ben Zakaria, 1979, pp. 846-847) .

The term corruption came in the Holy Quran in several places, as in the words of Almighty Allah (That home of the Hereafter We assign to those who do not desire exaltedness upon the earth or corruption. And the [best] outcome is for the righteous.) (Surah of Al-Qasas, verse 83). Likewise, Almighty God said, "The punishment of those who wage war against Allah and his/her Messenger, and strive with might and main for corruption through the land is: execution, or

crucifixion, or the cutting off of hands and feet from opposite sides, or exile from the land: that is their disgrace in this world, and a heavy punishment is theirs in the Hereafter" (Surah of Al-Ma'idah, verse 33).

2) Defining the term 'conception' contextually:

Idiomatically, corruption is the steering of anything a little bit away from moderation and is the antonym of goodness (Al-Isfahani, 1992, p. 379). It is mentioned that corruption is the antonym of 'goodness' and it in fact means steering away from integrity (Al-Qurtubi, 2005, p. 202).

3) Defining corruption in legal terms.

In legal terms, General Assembly Resolution No. 58/4 was issued on October 31, 2003 defines it as acts that constitute inappropriate fulfillment of duties or abuse of power, including omissions made in expectation of or in pursuit of a benefit promised, given, or solicited, in a direct or indirect way.....".

The law defined it as "the exploitation of public office to obtain special interests, whether by violating or exploiting the law or by exploiting the powers granted."

It is a deviation from compliance with the rules and legal systems in force locally and internationally.

In the research of economists, Article (2) of the Yemeni Anti-Corruption Law No. (39) of 2006 states that corruption is the activities that generate rents through the exploitation of job positions.

4) Definition of Administrative Corruption:

Administrative corruption is difficult to define uniformly, and this challenge can be attributed to a number of factors. These include the complexity of the forms of corruption, its characteristics, and causes, as well as the various ways this phenomenon has been approached by researchers. This is in addition to the variety of ways this phenomenon has been expressed, and the wide range of backgrounds represented in the literature.

Several definitions of this phenomenon have therefore been given, including that of Transparency International, which defines it as misuse of power for personal gain. The World Bank also provides a definition stating that "abuse of public office for private gain" (Younis, 2010, p. 245).

As can be seen from the two definitions, administrative corruption does not only occur in the public sector; it can also be noticed in the private sector. However, we believe that it is less severe in the latter than in the former because of in contrast to what is available in the public sector, the private sector has significant and ethical control.

Administrative corruption has been defined in a variety of ways, such as a set of unlawful acts intended to influence the public administration's operation, decisions, or activities with the goal of obtaining a



direct or indirect material benefit. It has been defined as the abuse of authority by the relevant public or private sector official to elicit personal gains (material or otherwise) through different legally dubious methods, whether in private or in public. (Al-Rifai, 2015, p. 32).

Financial corruption: It is the behavior committed by the public employee that contravenes financial regulations and procedures that govern how administrative and financial work is conducted in the state and its institutions, as well as the disobeying of financial control organizations' directives..

2.3 Forms of administrative corruption

Administrative, office, or organizational violations are forms of administrative corruption. The violations made by the public servant while carrying out their duties under the rules, regulations, checks, and systems of personal values can be summed up as follows.:

1) Organizational career corruption:

This kind of corruption involves unacceptable acts carried out by a public employee while carrying out the responsibilities of their position that are harmful to the work and regularity of it. These include failing to adhere to set working hours and schedules, showing up late and leaving early, wasting time with visitors, moving from one office to another or working on personal projects, skipping work or being careless and lazy, abdicating responsibility, revealing confidential information related to the work, and other offences (Abdel Rahman, 2004).

2) Forms of corruption and moral perversion:

These are related to the employee's behavior at work, such as engaging in unacceptable conduct or drug use, offending the public's sensibilities or soliciting gifts or commissions from others, juggling multiple tasks without management's approval or abusing his or her position for personal gain at the expense of the public good. It also takes the form of practicing social nepotism, by choosing relatives, acquaintances and friends in hiring. It also involves political nepotism, which goes beyond just selecting political allies but also includes removing political rivals or independents from office without regard for their qualifications or administrative abilities. Nepotism has become more prevalent as a result, and dishonest and unqualified people are now filling prominent positions in government and other high-ranking jobs

. Forms of corruption and financial deviation:

These include violating the rules controlling how the State and its institutions conduct their financial and administrative operations. Examples of this type include activities such as misusing public resources and abusing public position to further personal ends,

which takes many forms, The misuse of public funds is the most common of these.

The abuse of public office also refers to senior-ranked persons who, in the majority of developing nations, turn to abusing their positions for financial gain. In addition to their government jobs, these officials eventually start their own businesses or work with other businesses, and they devote most of their time to finding ways to boost their wealth at the expense of focusing on development initiatives and improving the welfare and satisfaction of their countries' people. (Abu Sikka, 2012).

2.3 Precipitating factors of administrative corruption

The causes of this administrative corruption are numerous, and they can be distilled into the following list:

1) Administration-related causes:

The imbalance in the public sector has a significant impact on the growth of the problem of administrative corruption. This is exemplified by how poorly tasks and responsibilities are defined in government organizations, how complicated the processes are, how poorly self-control is exercised in government organizations, how salaries and wages are not linked to effectiveness and integrity, and how little transparency there is in this regard.

2) Poor wages

The high standard of life and low pay in the public sector are significant and basic contributors to corruption. Their decline and inadequacy to meet the demands resulted in an environment where workers seek alternative financial sources, even if it entails improper acts. This situation leads to a negative result through which the desire to accept bribery, embezzlement, fraud, circumvention and deception of public money was born.

3) Inadequate enforcement of the law:

A necessity for satisfying the public interest in terms of organization, arrangement, and accountability places a high priority on the creation of legislation, laws, and regulations. Holy revelations and books, the practices of the prophets provide a basis for these laws including those that provide for impose punishments for perpetrators of a crime of any kind if proven.

On the other hand, a lack of diligence or complacency in enforcing the penalty always increases the frequency of crime. Thus, if offenders is not punished, they persist on their crimes because there is no deterrent, and the willing to commit the crime makes it easier, and the weak souls and the unscrupulous and devoid of values take this as a path to follow.

Thus, The principle of non-punishment causes expropriation of public finances, damage to the state



and its institutions, and sometimes criminals escape punishment for unidentified reasons. The situation worsens when the corrupt are given another post in a different institution, where administrative corruption is then moved there.

All of this contributes to psychological deterioration and the misuse of circumstances since legislation has evolved into a flexible tool that may be interpreted in various ways. (Ismail, 2014, pp. 28-29).

4) The weak role of censorship, media and the press:

Control, when properly applied and exploited, can be a powerful instrument in the fight against corruption. It is a crucial component of reform and fighting corruption because it allows for the prediction of its occurrence, concept correction, study and discussion of its flaws, creation of avoidable alternatives, and referral of those who commit such acts or attempt to do so to the appropriate authorities. But from what we can tell on the ground, the majority of observers have not come to monitor in the right place and have used their positions of authority to further their own agendas, and the corrupt have been able to infiltrate them and hire them as employees. This has resulted in this important office losing its goals and tasks, becoming merely an authoritarian tool that exercises exploitation, which stands in contrast to the purpose of its creation (Sobeih, 2016, p. 83).

The organizations and structures that govern governmental affairs are known as part of the political system. We also think that one of the major contributors to administrative corruption is political corruption, which comes from this system.

Government employees are constrained by judicial and legislative oversight as all of the state's departments are run within the confines of the political system and in accordance with its established structure. Consequently, the lack of such regulation or the weakening of the court, the dishonesty of politicians, and the absence of a state policy of accounting all contribute to the process of deviation. This in turn impacts how state employees behave, makes it more likely that laws will be broken, and makes it easier for crimes to go unpunished. The aforementioned claims that corruption is pervasive and that devotion to the office's goals is vanishing. This could result in the public adopting dishonest codes of conduct in line with the failings of the state apparatus, whereby the public loses faith in the fairness of the state and exerts pressure on employees to do improper conducts, in addition to the fear of employees from political coercion (Ismail, 2014, p. 28).

3. FINANCIAL CORRUPTION IN IRAQ

The history of economic, political or administrative corruption in Iraq dates back to the Ottoman

occupation until the present. The personal motivation in obtaining as much state property as possible was the main goal. This is what appeared in the history of Iraq since the period of the rule of the Ottomans and the British, which led to the resentment of the people from the actions of the occupation governments. The subsequent regimes that ruled after the collapse of the monarchy in Iraq, imposed strict control restrictions on these aspects, flouting human rights charters, covenants and international conventions. This is in addition to developing laws and regulatory instructions related to the economic and social activity of citizens imposing on them a narrow framework for life through authoritarian supervisory bodies (Mahmoud & Al-Saaidi, 2007).

On 9/4/2003, the former regime collapsed ushering a military occupation of Iraq by US-led coalition forces. This also meant the collapse of state institutions and authority together. The departments and state institutions witnessed the impact of repressed desires, sabotage and theft of state funds under the eyes of the occupation soldiers and in a way that confirms support for these practices and not to object to them and even encourage them. This leads to the continuation of theft and acquisition of public funds.

Then came a new stage represented in the process of forming the Governing Council, and the resulting structures, institutions, special circles and diplomatic representation on the basis of quotas (sectarian-partisan). This is the worst and most dangerous stage not only at the level of administration, but also on the possibility of reconstituting Iraq, as a state and a unified entity (Al-Quraishi, 2012).

Sectarian and partisan quotas have eroded the cornerstone of successful national administration, which is competence and professionalism, thus providing the corrupt with an unparalleled qualitative opportunity in the form of bribery, theft, abuse of influence and all kinds of corruption.

The inspector general's According to the report, US personnel in charge of the reconstruction of Iraq engaged in systemic administrative failure, lax monitoring, and fraudulent and embezzlement acts. Corruption and resource mismanagement have been charged against the Coalition Provisional Authority's administration (Al-Salihi, 2007).

A total of 57 incidents, including 15 thefts, 19 bribes, and 6 processing fraud cases, have been detected and are being investigated. These fraud cases waste billions of dollars, undermine service and production capabilities, and obstruct the process of reconstruction (Al-Quraishi, 2012).

The Commission of Integrity Commission estimates that approximately (7.5) billion dollars have been lost in recent years as a result of administrative corruption



in ministries, with each ministry or department receiving its portion of the total (7.5) billion dollars. and as can be seen in the following table (Al-Enezi, 2002).

Table (1): Abuse of funds in ministries from 2003 to 2015

	Corruption rate	the amount of money abused	Ministry
1	53.33%	4 billion dollars	Ministry of Defense
2	13.33%	1 billion dollars	The Ministry of Electricity
3	7.16%	\$510 million	Oil Ministry
4	2.95%	210 million dollars	Ministry of Transportation
5	2.81%	200 million dollars	Ministry of Interior Affairs
6	2.11%	150 million dollars	Ministry of Commerce
7	2.11%	150 million dollars	The Ministry of Finance and the Central Bank
8	1.69%	120 million dollars	The Ministry of Construction and Housing
9	98%	70 million dollars	The ministry of communications
10	77%	55 million dollars	Baghdad Municipality
11	70%	50 million dollars	Ministry of Sports and Youth
12	70%	50 million dollars	Ministry of Higher Education and Scientific Research
13	70%	50 million dollars	Ministry of Health
14	56%	40 million dollars	Ministry of Justice
15	42%	\$30 million	Ministry Of Agriculture
16	42%	\$30 million	Ministry of Water Resources
17	28%	20 million dollars	Ministry of Industry and Minerals
18	14%	10 million dollars	Supreme Electoral Commission
19	14%	10 million dollars	Tourism Authority
20	7%	5 million dollars	Ministry of Education
21	7%	50 million dollars	The Ministry of Labour and Social Affairs

4. ANTI-CORRUPTION MECHANISMS

Recall that the phenomena of administrative corruption, the potential for it to affect all facets of life, and its detrimental impact on all state departments have led to a variety of approaches to resist it through accountability. This entails holding people in public office accountable for their offences through the legal and administrative systems. This means that civil servants are accountable to their superiors (often at the top of the institutional pyramid, i.e. ministers and people of similar rank), and superiors are accountable to the legislative entity, which supervises the work of the executive branch.

Accountability is the duty of those responsible for public offices, whether elected or appointed. They must submit periodic reports on the results of their work and the extent to which they have succeeded in carrying them out, and the right of citizens to get the required information on how public administrations run (the work of deputies, ministers and public officials). This is done to make sure that their work adheres to democratic ideals and the legal definitions of their

positions and tasks, which serve as the foundation for their ongoing legitimacy and public support. The previous section makes the assumption that transparency is available, which denotes that the institution's actions are clear. Put simply, the transparency of its goals, actions, and objectives in regard to its personnel, which applies to both government and non-governmental organization operations.

All of this is done with integrity in mind, which is a set of principles relating to honesty, sincerity, and professionalism in the workplace. Although the notions of transparency and integrity overlap, the former refers to practical methods and procedures, while the latter refers to moral standards.

The strategy encapsulates every action a country has done to improve performance. Additionally, the plan is an ongoing endeavor that considers administrative and environmental goals. As a result, the majority of organizations that fight administrative corruption create a specific approach based on



integration and comprehensiveness to battle incidents of ongoing corruption.

Additionally, the political leadership must be seriously motivated to battle administrative corruption in order for it to reach the levels of the state and society, or at the very least, for the objectives of doing so to not conflict with those of the political power (Mahdi, 2019).

Leaders in all executive, legislative, and judicial departments are more motivated to dedicate themselves to combating corruption in all its forms, whether it takes the form of a criminal offense, an administrative offense, or an immoral act related to the performance of public office as a result of the availability of support and political will to do so.

In the fight against corruption, political leadership can also allow for the freedom of fair political competition, the principle of political pluralism, the peaceful transfer of power at all levels, the adoption of the rule of law, non-discrimination in its application to different social groups, and equality of rights and obligations. The separation of the three powers, all of which help to break corruption as a system.

It should be remembered that in order to eradicate administrative corruption, intentional culture change that recognizes and explains the risks associated with this phenomena is vital. Political, economic, and social aspects are all included in this.

The need to raise public understanding of corruption, its effects, and its forms through public awareness campaigns is one of the issues that must be addressed in order to combat administrative corruption. This can be accomplished by reporting instances of administrative corruption and working with the relevant authorities. Awareness campaigns must emphasize the role of individuals in fighting administrative corruption as well as the ways and means by which each member of the society has a role in the fight against corruption and the organizations he or she can turn to for this purpose, understanding what administrative corruption is and its forms. This is necessary if citizens are to play a significant role in this area. (Ehsan, 2015).

5. CONCLUSION

The conclusion gives a summary of the findings in addition to a number of recommendations and as follows:

5.1 Results

Administrative corruption means the performance of actions that amount to abuse of power or poor undertaking of duty. These include deeds with the aim of gaining an advantage or to pursue a benefit that

has been directly or indirectly promised, offered, or requested.

There are many manifestations of this corruption, including organizational work corruption, which is represented by acts made by a public official while performing their duties that are detrimental to the quality of their work and its regularity. These can include failing to adhere to established working hours and schedules, failing to show up on time, leaving early, or squandering time welcoming guests. (Rahi, 2009, pp. 217-218).

The appearance of corruption may be moral, which refers to an employee's activities and personal conduct while at work, such as engaging in improper act there, using drugs, or upsetting the sensibilities of the general public.

The corruption may take the form of financial misconduct, such as breaking the rules set forth by the state and its institutions' financial and administrative laws and regulations. These include the excessive use of public funds and the use of public office to further personal interests, as examples. The most pervasive of these forms is the misuse of public funds.

In most developing countries, persons in high and senior positions turn to abusing their positions for financial gain due to the exploitation of public office. These people eventually leave their government employment and start their own businesses or partner with others, focusing the majority of their time on finding ways to increase their fortune.

The motives and causes of administrative corruption are various as The spread of the phenomena of administrative corruption is significantly impacted by the imbalance in public administration. It can be seen in the lack of clarity and transparency with which jobs and responsibilities are described in government organizations.

" The primary reasons of corruption are the low pay and salary in the public sector and the growth in living standards. There is a climate that encourages certain workers to look for other money sources, even through unethical behavior, as a result of the decline and insufficiency of salaries and wages to keep up with demand.

Thus, The necessity for legislation, laws, and regulations is urgently required by the needs of the organization, arrangement, and accountability of the public interest. These come from divine Books, the Prophets' Sunna, and the experiences of humanity. A good example of such laws is the stipulation that any perpetrator of a crime of any kind shall be punished if proven.



However, laxity and complacency in the implementation of the punishment inevitably result in a rise in the rate of crime. Unless punished for their offences, offenders will go too far. This is because there is no deterrent. Thus, any person who wants to commit a crime will take it easy as the weak-minded and the dishonest will take it on as a path to follow.

Censorship is an effective tool in the fight against corruption and its eradication if properly performed. Also, it is considered a key factor in tackling the phenomenon of corruption. It allows for the avoidance of this phenomenon, the correction of concepts, the investigation and correction of errors, the establishment of alternatives, and the reporting of individuals who attempt or actually conduct corruption offenses to the proper authorities.

As for the mechanisms to combat administrative corruption, as we mentioned earlier. There are many different strategies for combating administrative corruption because of how pervasive it is, how it may affect all facets of society, and how it degrades the state in every way. One way is to combat it through accountability, i.e., the accountability of persons in public positions for the results of their actions. This also means the accountability of government officials to their superiors (who are mostly at the helm of the institution, i.e. ministers and others in comparable positions) are responsible to the legislative authority, which regulates the executive authority's activities.

The Board of Financial Control is the body responsible for financial auditing in Iraq. It was established in 1990 with the mission of providing the public and the government with accurate information on government operations.

This body comes besides the Commission of Integrity, which was established in accordance with Ordinance No. 55 of 2004, was given the task of looking into cases of suspected corruption, such as accepting gifts or bribes, engaging in nepotism or patronage, engaging in discrimination on the basis of race or religion, and abusing power.

5.2 Recommendations

Through the foregoing, we can suggest a number of recommendations aimed at combating this phenomenon, as follows :

1- It is necessary to legislate the necessary laws to eliminate administrative corruption in accordance with the size of this phenomenon, which has reached high levels, as explained in the report issued by the Iraqi Commission on Integrity.

2. Attention must also be paid to the level of salaries, which must be taken into consideration, whether these

are for the public or private sector, as well as the balance between living expenses and wage levels.

3- Directing expenditures on productive projects in all sectors to ensure financial returns and not to engage in projects that do not achieve the desired profits.

4- Activating the role of administrative and financial oversight and give it broad powers for the purpose of carrying out its work.

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