

# ***The Bureau of Financial Control Implementations on the Policy of the Iraqi State***

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## **ABSTRACT**

The research is based on the diagnosis of negative phenomena and determining the causes of their creation in a clear and precise manner and determining whether the phenomena of corruption or weakness in systems or performance and the development of programs and measures to address them through the use of information management technology and communication systems and good management systems to run the implementation of tasks and exploitation of available resources in accordance with the principles and standards of efficiency and the activation of the functions of the bodies concerned with anti-corruption (the Office of Financial Supervision) the subject of the research, especially in the area of accountability, prevention and deterrence and determine the role of each and the timelines for completion.

Keywords: Corruption, Iraq Finance, Iraqi Policy, Strategic Planning

## **I. INTRODUCTION**

The national plan contained in the national strategy to combat corruption is clear in the identification of each phenomenon of corruption, and its effects and plan to address them, and this is the essence of the first chapter, and the parties concerned with the implementation of all regulatory and inspection bodies (Court of Financial Supervision) and the judiciary. This is the essence of Chapter II, Indicators have been identified to measure achievement and progress in performance compared with the rest of the other regulatory bodies. This is included in the third chapter of this paper.

## **II. RESEARCH GOALS**

It aims at protecting the citizens' rights, providing the best services, providing them with welfare and comfort, protecting the public money from waste and loss, exploiting it in achieving the approved plans, introducing the concept of corruption and finding the mechanisms to eliminate. In addition to identifying the obstacles and problems facing the supervisory bodies in performing their tasks and the possibility of finding alternative solutions is to eliminate the phenomenon of administrative corruption in Iraq.

## **III. RESEARCH METHODOLOGY**

The basis of the plan was fighting corruption from top to bottom and adopting the approach of administrative reform, raising the levels of performance, achievement and efficiency, instilling a culture of integrity, functional behavior based on moral and ethical values adopting the

principle of transparency, strengthening internal control systems, and internal control. Thus, the method of induction and behavioral analysis methodology was adopted in the analysis of the national strategy to combat administrative corruption.

#### IV. LITERATURE REVIEW

##### *A. Chapter One: The Concept of Administrative Corruption*

The guarantee of the mechanisms to implement the plan of action is a prerequisite for achieving its objectives and the lack of commitment to the implementation of the plan of action is what leads to the emergence of corruption phenomena in all its levels. The diligence of practicing powers considers the clarity of instructions that determine these powers generates cases of confusion and the lack of accuracy of administrative diligence and contradictions between the departments. Despite the similarity of the titles of the administrative diligence issued, and the failure to approve the clear structure of many of the departments of the state, it allows to bypass the structure of those circles which had a clear impact in the formation of committees and people in those constituencies without legal basis, but the formation of committees an attempt by some to search for a position or role that enables the achievement of personal gains are not related to the public benefit, which is the goal of government departments [1]. The definition of administrative corruption is attributed to the fact that schools differ from writers and theorists, where corruption is generally defined as "illegal influence in public decisions" [2] as defined by Transparency International as any act involving misuse of public office [3], in addition to many definitions that dealt with the concept of corruption, most of which agreed on the bad phenomenon and the negative effects it leaves at all levels of government and its institutions and organizational structures. Administrative and financial corruption has been defined as "violation of laws and deviation from the performance of official duties in the public sector to achieve personal financial gain", as the International Monetary Fund (IMF), Long-standing, hands-off relationship that aims to derive benefits from this behavior for one person or a group related to individuals") [4].

This definition focuses on the causes of corruption in public authorities and misuse and there are many reasons that led to the spread of the phenomena of administrative corruption in Iraq after 2003 of which:

- Lack of control the movement of funds and transfer them out of Iraq, which helped to facilitate the smuggling and laundering of money [5] as the establishment of companies and share the mix of money to be washed with the money of other people.
- Lack of clarity of organizational values directed to performance and weakness of the forces that stimulate creativity in the work.
- Failure to apply scientific criteria in the selection of staff, especially leaders, through the adoption of the method of quotas and political considerations and the adoption of the principles of equal opportunities among employees [6].
- The inability to maintain the continuity of qualified, trained and experienced staff in the public service, due to poor material incentives, the migration of efficient human resources and capacities [7].
- The conflict of power, the weakness of collective action and the prevalence of individualism in the management of institutions have had a negative impact on the functioning of these institutions.
- The lack of clarity on the procedures for cooperation, coordination and integration between government institutions on undermining corruption phenomena.

- Bureaucratic adjustments, routine and poor performance in the program to facilitate and simplify procedures for transactions of citizens.
- The weakness of the plans and the training and rehabilitation program and the lack of follow-up of recent developments in the administrative and technical aspects and lack of interest in the modernization processes, which led to the presence of a segment of employees limited to the benefit easily exploited by beneficiaries from outside the government departments of government.
- In addition to that, there are weaknesses in internal control, control and control procedures.
- The lack of adopting the administrative description of the posts based on the instructions and controls (job description) because of the inconvenience of these instructions or ignored because they do not serve some departments and to check their personal morals or lack of origin, as is the case for many of the jobs used after 2003[8].

This happens in addition to the many weaknesses that cannot be mentioned here, especially after the spread of organized crime phenomena because of the situation that followed the return of 2003 and the phenomena of terrorism and the threat of workers in state institutions and control mechanisms to address the reform and fight against corruption.

#### *B. The Concept of Mechanisms*

The national document entitled "The National Plan against Corruption" is a plan that expresses an Iraqi vision and mission to reduce corruption. It aims to eliminate corruption in all its forms and in various sectors. As addressing the problem of corruption requires a clear plan that includes strengthening the transparency and accountability systems and raising the efficiency of good governance that is transparent and efficient and the ability to deal with the private sector, civil society institutions and the media, as well as the development and strengthening of judicial and administrative measures for perpetrators of corruption [9]. The plan was prepared for implementation of the 2003 UN Convention against Corruption, which states: "Each State Party shall, in accordance with the fundamental principles of its legal system, formulate, implement and establish effective anti-corruption policies that promote the participation of society and the principles of the rule of law and good governance, Public property, integrity and transparency [10]. The means of administrative and financial control of government agencies vary according to the nature of the body that supervises and is represented as follows:

- Supervision: Observing the efforts of workers in order to direct the peaceful face by orders instructions and guidance.
- Inspection: The mechanism of inspecting the safety of the works covered by the inspection in terms of formality and objectivity, while emptying the results of this examination in reports submitted to the competent authorities [11].
- Follow - up: Permanent identification of the functioning of the administrative organs so that the mistakes can be detected immediately after the receipt and work to correct them and not repeat them.
- Administrative reports: Reports that are designed to assess the efficiency of employees in the public administration and how to conduct the administrative work.
- Complaints: Complaints submitted by citizens to the competent authorities, indicating shortcomings and shortcomings in the administrative system [12].

The administrative and financial control is permeated in details. Research and investigation of the minutes of things, shows thanks to the specialization of the bodies that carry out the supervision and the qualifications of their staff and their experience in the performance of their work [13]. In addition, the regulatory bodies are tasked with correcting errors that occur in all departments and government departments, in addition to finding ways to prevent violations and imposing disciplinary sanctions on the wrong party through monitoring reports submitted to relevant departments and concerned bodies, including recommendations on the development of administrative work and upgrading the efficiency of the system pointing out the imbalances and setting appropriate solutions in accordance with the laws and regulations in force. This is what emerged from the Joint Council for Combating Corruption under Decree No. (99) of 30/5/2007 under the chairmanship of the Secretary General of the Council of Ministers and the membership of the heads of the Supreme Judicial Council and the Financial Control Bureau. This will be the focus of the second topic of this research, Integrity and Coordinator of the Prime Minister for Oversight Affairs and a representative of the General Inspectors. The Council's task was to coordinate the anti-corruption bodies represented in this Council and to ensure the distribution of roles between them and activate their efforts and make recommendations and proposals on the appropriate legislation, procedures and regulations and build a strong body to confront corruption in various ways [14]. The Council has set a time limit for five years to review its approved anti-corruption policies and programs since 2010-2014 and has made it a priority to combat corruption. These programs are based on the conviction that the scourge of corruption has negative and destructive effects that lead to the deterioration of the social and administrative conditions of society. Politically and politically equally with the scourge of terrorism

It is an exercise that burdens the daily life of the citizen and imposes on him a material and moral burden that perpetuates and deepens the gap between him and the state and represents a flagrant violation of the state of law and institutions and a departure from the values and rules of ethics and humane correctness and constitutes a major obstacle to development. Ensure efforts to control the sources and causes of corruption and reduce its impact in all areas. These efforts are to raise awareness and action to confront it firmly and address its roots in a joint effort in which all institutions of society are mutually supportive [15]. In spite of the failure of the five-year plan 2010-2014 to achieve the desired goals and failure to reduce the phenomenon of corruption in Iraq and eliminate it, but that does not mean the absence of alternative plans in the State and other bodies can be relied upon and assigned in the fight against administrative corruption Financial and rampant in many organs and departments of the Iraqi state. Therefore, we will address in the second section of the Office of Financial Supervision as a model of the regulatory bodies that work to combat administrative corruption and destroy it.

### *C. Chapter Two: The Bureau of Financial Supervision*

Definition of financial control as the process of maintaining public matters of misconduct by verifying compliance of the administration with the laws applicable to the collection of public revenues and disbursement of public expenditure and to ensure that public expenditures are carried out in legally defined and in the public interest[16]. Its importance is from being a comprehensive system that requires the integration of legal concepts such as regulations, instructions, concepts, economic, accounting and administrative principles, which ultimately aim at preserving the economic unity funds and ensuring that they are properly exploited, The efficiency of its work and the promotion of the effectiveness of its activities and the

achievement of its objectives [17]. The financial control of Iraq began in 1927 when Law No. 17 of 1927 was enacted which was called (The Law of the Audit Department), and continued to work in the legislation of the regulatory activity, with the continuity of the development of the concept of the state, the principle of the distribution of powers and the separation of its powers.

#### *D. The Objectives of the Financial Control Bureau.*

A number of amendments were made to the Financial Control Law during the past years. The most recent of which was Law No. (6) for the year 1990, which was amended by Legislative Decree No. 77 of 2004, and the SAI continued its activity in accordance with a comprehensive scientific and professional approach in cooperation and coordination with the Integrity Commission and the offices of public inspectors and other regulatory bodies where the work of oversight integration and integration between the concepts of legal, economic, accounting and administrative, the task of the Office of Financial Supervision is summarized as follows:

- To contribute to the independence of the economy and to support its growth and stability.
- To improve the performance and efficiency of the entities under its control.
- Preserving public money from wasteful resources and ensuring the efficiency of its use [18].
- Improving the rules and standards applicable to management and accounting on an ongoing basis.
- Develop accounting, auditing and accounting systems, and raise financial and accounting awareness and raise the level of accounting and control performance in the audited entities.
- Work to achieve the ratification of the final accounts of all state institutions.

There are many reasons stated for the necessities of administrative reform such as:

- Various economic reasons related to the increasing scarcity of public resources and the increase of economic pressures on citizens and employees of state administrations.
- Accelerated scientific and technological development, as well as democratic transformations.
- The emergence of different forms of administrative corruption in the departments of the State and at various levels.

However, there are many challenges that stand in the way of achieving state management's administrative reform requirements [19]:

- The lack of realistic comprehensive plans that are developed
- Limitation of the rules, regulations and procedures governing the work.
- The increase in government spending and the delay and stumble of many state projects.
- The challenges of control over the work of the Department.
- Weak use of the data of modern technology in the work of management.

The fight against these challenges faces them in order to ensure the proper functioning of the administration (governmental or private) to achieve the requirements of administrative reform by working to find an organizational culture based on principles and values that increase the efficiency of performance and effectiveness. The respect for beneficiaries of service and work on providing outstanding services, while adhering to the work regulations, rules and regulations, and the continuous focus, includes training for rehabilitation according to the needs of the work on the basis of the skills and abilities required by the modern administrative methods, as well as activate the task of the private sector (according to clear mechanisms of work). To contribute to the administrative, economic and social development efforts, and to



work hard and continuously towards administrative development under one page, in order to ensure unity of efforts, integration and harmony, and to achieve the optimal investment of the available resources for development and reform processes and raise their response to the current stages of work and future aspirations.

#### *E. Mechanisms of the Office of Financial Supervision*

The Integrity Commission Law stipulates that the Commission has the power to investigate any corruption case. Integrity Commission: - The body that was created after the issuance of the orders of the Coalition Provisional Authority dissolved in Iraq (55) and (57) under which the creation of the Integrity Commission and the Chambers of Inspectors General. The Integrity Law No. (30) for the year (2011) is an independent body with a moral character and financial and administrative independence subject to the control of the legislature. One of its investigators under the supervision of the competent investigating judge, and the jurisdiction of the Commission is likely to be the jurisdiction of other investigative bodies. The Iraqi judiciary has contributed to the fight against administrative and financial corruption through the role of the Supreme Judicial Council, which was established by the Court of Inquiry to consider the issues of the Integrity Commission Al-Rusafa and the federal judges to investigate corruption cases and contributed to the ruling on a lot of public money losers and bribery users, where the various provisions of the Iraqi judiciary ranging from life imprisonment and imprisonment for many years, and the issuance of directives from the Supreme Judicial Council Cm Files of corruption and the recovery of stolen money [20]. Judge Medhat al-Mahmoud, President of the Supreme Judicial Council held an expanded meeting included the head of the Integrity Commission d. Hassan al-Yasiri and representatives of the Office of Financial Supervision and Inspectors General to discuss the acceleration of the resolution of corruption cases in accordance with the law, and resulted in the meeting on the mechanism of full coordination between the judiciary and the Integrity Commission on the recent press reports on suspicions of corruption affected oil contracts in many countries that issued these reports and work in coordination with Embassies of States that have issued such reports for the purpose of taking appropriate decisions in accordance with the Convention against Corruption signed by Iraq[21].

The judge stressed the need for cooperation among regulators in order to eliminate and combat corruption. In accordance with its amended law No. (31) of 2011, the Financial Control Bureau has been granted many powers that enhance its administrative and organizational independence, in a manner that assists it in accomplishing the tasks entrusted to it and the activities it seeks to provide to the entities subject to its scope, whether they are centrally or self-financed, The Board shall audit and express opinion on the financial statements of those entities. In its efforts to promote the transparency of its practice, the SAI has adopted a number of measures, starting from the development of the supervisory work plan and ending with the preparation of the supervisory reports. The SAI is taking serious and effective steps to support cooperation with the other supervisory pillars in the Republic of Iraq (the Integrity Commission and the offices of the public inspectors) scientifically and practically to accomplish the tasks entrusted to him [22]. The reports submitted by the SAI in its various types, including the recommendations and observations which proposes to address shortcomings, are also a major source for highlighting the actions taken within the units and agencies of the State and have a prominent role in the development of the accounting and financial works of those entities. The follow-up by the SAI to the measures is taken to avoid

the observations, clear in making the work transparent, credible and clear as well as protecting public money from any waste. The bureau's reports are divided into several types:

- Final Report (External Report): This report contains the opinion of the Bureau on the accounts and final statements prepared by the audited entities.
- Report on the results of the work (internal report): The report on the results of the audit and auditing activities of the activities of the audited entities.
- Efficiency and Performance Report: The reports dealing with the most important type of oversight exercised by the SAI, as stipulated in its law, that the control of efficiency and performance is the control based on the principles, foundations, rules, legislative and administrative systems and financial and economic matters.
- Special Reports: These reports are prepared when the Bureau is assigned special and specific tasks by the highest levels of the State.
- Annual General Report: It is submitted to the Chamber of Deputies and includes the opinion of the Court in the overall financial and economic situation of the State.

The Role of Reports of the Supreme Financial Supervisors achieves the Principle of Question and Transparency and its Impact on Enhancing Community Awareness. The Ministerial Annual Report: shall submit to the competent minister the observations drawn from the other reports of the Bureau and attached to the institutions and departments of the Ministry concerned. In addition to the existence of other reports at the level of institutions that are under the control of the Office of Iraqi Financial Control [21]. Although the audit report is the means by which external entities can identify the financial position of the audited entity and the results of its activities. It is also an important mechanism for controlling the performance of its managers. However, the lack of laws and legislations submitted to the texts that use the reports issued by the court as irrefutable evidence to fight corruption and its dangerous manifestations have always been a reason not to prosecute and hold the corrupt. However, the SAI has adopted a special strategy to combat administrative and financial corruption through the implementation of audit programs on the activities of the ministries of the state and departments and its affiliated entities and the implementation of the cross-examination tasks of the academic certificates and the legal age of retirement, salaries, wages and grants, all stemming from his sense of social responsibility and moral and legal to contribute to reducing the phenomenon Corruption, spreading justice and equality, moral concepts and values, rationalizing human behavior and putting the right person in the right place[22].

## V. METHODOLOGY AND RESULTS

### A. Chapter Three: The Other Administrative Corruption

In addition to the Financial Control Bureau, there are several supervisory bodies that are responsible for combating administrative corruption in the Iraqi state, including the Integrity Commission, the offices of public inspectors, civil society organizations, the Integrity Committee in the House of Representatives and the Joint Council for Combating Corruption.

First: The Integrity Commission - the body established under the law of the Coalition Provisional Authority Order No. 55 of 2004. The establishment of the integrity commission is considered in accordance with anti-corruption laws and the initiative to implement awareness programs and educate the Iraqi people to demand a fair and transparent leadership that is accountable and responsible. The Commission works to combat corruption and to ensure transparency in governance at all levels by:

- To strengthen the confidence of the Iraqi people in the government by obliging officials to disclose their financial liabilities and their money from foreign activities and investments.
- Follow-up cases of corruption that are not investigated by the Commission through a legal representative of the Commission by an official agency issued by its Chairman.
- Investigate cases of corruption referred to it by investigators under the supervision of the competent investigating judge and in accordance with the provisions of the Code of Criminal Procedure.
- Development of culture in the public and private sectors Appreciate integrity, personal integrity, respect for public service ethics, transparency, accountability and questioning through public awareness and education programs.
- The preparation of projects or proposals for laws which contribute to the prevention of corruption or to fight it and submit it to the competent legislative authority through the President of the Republic or the Council of Ministers or through the competent parliamentary committee [19].

### *B. General Inspectors Offices.*

The offices of the public inspectors were established in all ministries under CPA Order No. 57 of 2004 to subject the performance of the ministries to the procedures of auditing, auditing and investigation in order to raise the levels of responsibility and integrity and supervise the work of ministries and to prevent acts of waste, fraud, and abuse of power. Independent of the public inspectors enabling them to carry out the procedures of investigation, auditing, evaluation, inspection and any other activity to review the performance in accordance with generally recognized professional standards, through the implementation of the following tasks and powers:

- Enhance integrity, transparency, good expenditure management and efficiency by reviewing and examining all records and activities of the ministry or non-ministry.
- Conduct the necessary inspection and auditing and activate the principles of proactive control.
- Work to detect corruption and prevent fraud and waste.
- Training the employees of the ministry or the non-affiliated entity in the methods of detecting acts of corruption, fraud, waste, abuse, and doing everything necessary to consecrate traditions and environment that repudiates corruption and appreciates fairness and transparency.
- To cooperate fully with the courts, the Integrity Commission and the Financial Control Bureau by assisting them in the performance of their duties [22].

### *C. Civil Society Organizations*

The establishment of non-governmental organizations was approved by CPA Order No. 45 of 2003, with the aim of organizing the work of these organizations and not exploiting them for purposes other than those for which they were established. It aims at providing humanitarian assistance, relief projects, and advocacy for human rights issues, and providing educational, health, artistic and cultural activities and activities. Non-profit activities, environmental protection, assistance to the disabled and people with special needs, charitable and private activities for the needy and the poor, sports activities and the introduction of laws, rights and obligations of citizens, To protect public health and to provide assistance for the treatment of patients, especially epidemiological and cancer diseases, and to educate people in rural and



desert areas and to support their needs and other tasks that concern the society, its development and the development of its citizens[12].

#### *D. Joint Council against Corruption.*

It was established under the decree No. 99 in 2007 to combat corruption headed by the Secretary-General of the Council of Ministers and the membership and heads of (Supreme Judicial Council and the Bureau of Financial Supervision and Integrity Commission) and the Coordinator of the Prime Minister for oversight and a representative of the Inspectors General, Represented in this Council to ensure the distribution of roles among them and activate their efforts and make recommendations and proposals on legislation and appropriate procedures and systems and build a strong front to address the phenomena of corruption[17]. It is clear to us that the Iraqi state is not free from models that work to achieve public integrity and combat the corruption phenomena prevalent in many of its departments. The work to promote a culture of integrity and building a state of law and good governance and the dissemination of human rights culture, even if these bodies and institutions to retreat at times In the performance of its work, but it has always been working to reduce the opportunities for the practice of corruption by increasing the effectiveness and the role of the institutions of society legislative, executive, judicial, religious, media and control and civil society organizations, which together constitute the components of integrity and As part of the economic and administrative reforms through which it will be possible to implement the national strategy to combat corruption in all joints of the Iraqi state.

## **VI. CONCLUSION**

One of the most important challenges facing the Supreme Audit Institutions is how to promote a better understanding of their roles and responsibilities in the community. In accordance with their mandates and legal frameworks, the information contained in their reports must be highly transparent and available to all. (As the Supreme Audit Institution of the Republic of Iraq), which plays an important role in promoting transparency and accountability in public financial management as an effective tool to reduce the excess of public money and to combat the phenomena of corruption that prevail in society and in many of the government departments as well as working to achieve the planned goals, whether economic or social, to enhance the confidence of the citizen and its interaction and its contribution to addressing forms of corruption and combating it. The reports presented by the Bureau of various kinds are a source to address the shortcomings that are taking place within the units of the state, especially with the follow-up of the SAI to the measures taken to avoid the observations, which makes his work transparent and credible to preserve public money.

The research, therefore, leads to a series of conclusions:

- The reports issued by the Federal Audit Bureau have a clear impact on the dissemination of the values of transparency and clarity through the contribution of the observations included in the fulfillment of their requirements, but the weakness of the application of those observers in the organs of the state is leading to the lack of corruption in the fight against corruption.
- There is no defect in the legislation and laws to combat corruption, but there is selectivity in the application of these laws by the competent authorities
- The weakness of the mechanisms based on the implementation of judicial sentences against high-level officials despite the condemnation by the judiciary, which encouraged others to violate the laws and involvement in financial and administrative corruption cases.

## VII. RECOMMENDATIONS

- The conversion of the Office of Financial and Administrative Control to a Board of Accounting, which will enable them to real control and accounting and referral of irregularities and violators of the judiciary rather than just showing violations and the need to disclose them where the only role is to detect violations without accountability.
- The need to formulate texts that allow the use of reports issued by the Federal Audit Bureau by the members of the community as evidence of conviction against the spoilers and assassinated public money and at all levels.
- Increasing the awareness of the community about the importance of the SAI reports by organizing conferences, seminars and workshops that show the role of the SAI in enhancing transparency and accountability.
- Executing the executive bodies to publish the reports issued by the Bureau, which will increase the awareness of the community of the efforts exerted by the SAI in the fight against corruption?
- It is necessary to redouble the efforts of the State to achieve administrative reform in its administration and to work on the formation of committees (financial, legal and administrative) to carry out in-depth and objective studies of the functioning of the State administrations, with a comprehensive and flexible timetable that includes steps and procedures for transition to reform Administrative and elimination of manifestations of corruption.

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