

MECHANISMS OF FINANCIAL TRANSPARENCY AND ADMINISTRATIVE INTEGRITY IN INTERNATIONAL DOCUMENTS AND THEIR APPLICATION IN THE STATUTE LAW OF THE REPUBLIC OF IRAQ

MOHAMMAD MAZHARI^{1*}, AYAT MULAEE¹, SEYED HOSSEIN MALAKOOTI HASHJIN¹, KARWAN ABDULLAH MUSTAFA¹

^{1*} Associate Professor, Department of Law, Faculty of Law and Social Science, University of Tabriz, Tabriz, Iran
*corresponding author: m.mazhari@tabrizu.ac.ir

¹Associate Professor, Department of Law, Faculty of Law and Social Science, University of Tabriz, Tabriz, Iran
amulaee@tabrizu.ac.ir

¹Assistant Professor, Department of Law, Faculty of Law and Social Science, University of Tabriz, Tabriz, Iran
malakooti@tabrizu.ac.ir

¹Ph.D. Student in Public Law, Faculty of Law and Social Science, University of Tabriz, Tabriz, Iran.
karwan.abdulla1982@gmail.com


Abstract -Iraq is grappling with widespread corruption, and the importance of administrative integrity has grown as organizations thrive. To achieve administrative integrity, a strong foundation is necessary. Administrative corruption affects all countries, regardless of their development status, and governments globally are united in their goal to combat it. The high rankings of certain countries in terms of administrative corruption highlight the need for comprehensive efforts, particularly in the field of administrative law, to counter corruption and uphold administrative integrity. Financial opacity is a major contributing factor to unchecked corruption and amplifies administrative and financial misconduct within Iraq. Since the transformations of 2003, Iraq has taken steps to address corruption by establishing specialized oversight entities and granting exceptional powers to judicial authorities in specific cases. This article adopts a descriptive-analytical research methodology to explore the core principle of transparency and the promotion of administrative integrity in Iraq. It examines the mechanisms of financial transparency and the elevation of administrative integrity in international documents, as well as their application in Iraq's substantive law. The main question of this study is to what extent Iraq has made progress in overcoming the crisis of administrative corruption and financial opacity, despite having numerous domestic laws and international obligations. Additionally, it seeks to identify the measures required for comprehensive success. The findings indicate that, to date, the Iraqi government has not achieved complete and satisfactory success in combating administrative and financial corruption, despite changes in governance following the downfall of the Ba'ath Party regime.

Keywords: Legal Mechanisms; Financial Transparency; Administrative Integrity; International Documents; Statute Law; Iraq

INTRODUCTION

Corruption, etymologically defined as decay, the unjust acquisition of someone's property, improper and undesirable conduct, finds its origin in the French word "Corruption" and the Latin root "Rumpere," meaning to break or violate. In legal parlance, Black's Law Dictionary provides the following definitions under the term "Corruption": 1. Misleading, deterioration, or impairing of correctness and ethical principles. 2. Misuse by an official of their position and authority to gain unwarranted benefits for themselves or others, in violation of the rights of others. The term corruption derives from the root "Fasa," meaning to obstruct the proper and sound course, with its English equivalent "Corruption" also tracing back to the Latin "Corruptus," meaning broken. Thus, corruption signifies what breaks or breaches, which can be in a legal manner or often administrative regulations.

The root of administrative corruption refers to breaking or transgressing the bounds of moderation, wherein the misuse of public resources occurs for personal gain. The term "administrative corruption," contrasted with "administrative integrity," is a long-standing subject that has captivated various scholars and commentators. Common elements in definitions regarding corruption include government agents engaging in bribery and embezzlement and the abuse of official positions for personal gain. Since at least 1931, corruption has often been termed as the "misuse of public power for private gain." The Gallup Institute characterizes corruption as illicit actions through which citizens offer bribes to government officials to obtain licenses, secure contracts, or evade penalties. In summary, corruption involves bribing one's way beyond the boundaries of the law or bureaucratic rules. The definition provided by the Law on Enhancing the Soundness of the Administrative System and Combating



Corruption states: "Any intentional act or omission by any natural or legal person to gain any direct or indirect advantage or benefit for themselves or others by deviating from the country's law." The Oxford Dictionary defines corruption as incorrect or illegal behavior, particularly by those in power, involving the deviation from ethical to unethical standards.

Before 2003, aside from the Financial Supervision Office established in 1927, specialized institutions to combat corruption in Iraq were absent. After 2003, Coalition Provisional Authority Order 55 and Order 57 were issued. Order 55 covers combatting corruption within the Iraqi Penal Code and other criminal laws, while Order 57 pertains to combatting corruption within the Commission on Public Integrity Act. Order 55 outlines the fight against administrative and financial corruption under Iraqi Penal Code No. 111 of 1969, addressing corruption offenses in Chapter 6 titled "Offenses Contrary to Official Duties." This includes offenses of bribery, embezzlement, and exceeding official capacity, as well as provisions on receiving bribes in Articles 307-314, where the Iraqi legislature prescribes imprisonment of up to seven years for such offenses (Azmi Al-Shuaibi, 2016). After the year 2003, numerous laws were enacted concerning corruption, among which we can mention Orders 55/57 and 77 issued by the Coalition Provisional Authority in 2004, as well as the establishment of the Honesty and Public Inspectors Group within ministries. The broad range of duties and authorities vested in this group empowers them to undertake tasks aimed at enhancing accuracy, safeguarding public funds, combating corruption, and regulating their relationships with others. Article (1) addresses corrupt practices as offenses against official duties, encompassing bribery, embezzlement, and abuse of authority. This subject matter is also addressed in the amended Articles 324, 323, 271-272, 275-276, 290-293, and 296 of the Iraqi Penal Code No. 111 of 1968. Moreover, in 2004, the Iraqi legislature added offenses against justice and designated the judicial authority as a secure haven. Safeguarding the rights, lives, honor, and property of the people, he regarded as crimes of mediation (collusion) with the judicial authority separate from financial corruption offenses, wherein any official or government agent mediating in favor of or to the detriment of any party before a judge or court is subject to imprisonment as stated by Article (77) of the Iraqi Penal Code (Al-Ajili and Al-Mandil, 2018). International Resolution Recognizing 6 Offenses as Crimes, Some of Which Were Observed in Iraq: 1- Bribery of Public Officials, 2- Offering Bribery to Government Employees, 3- Offering Bribery to Non-Government Employees and Employees of Government Institutions. 4- Possession of Land and Property by Individuals, 5- Money Laundering, 6- Obstruction of Justice.


Abuse of Influence: Iraqi penal law has also addressed the issue of abuse of influence, with the most significant instance being the Law on Integrity enacted in 2003. Any employee or official serving within a government entity who engages in inappropriate conduct within the government framework will be sentenced to a minimum of two years in prison, social deprivation, and dismissal from their position and office.

Statute of Establishment: As a contemporary regulatory body that amalgamates the oversight and responsibilities of the anti-corruption independent body in Iraq, the Statute of Establishment seeks to achieve its objectives through proper authorizations vested in the group. Thus, the specialized legal authority vested in the leadership's goals becomes the second most potent force granted by the law, forming the foundation upon which it resides (Saeed, 2019).

As per the report of the International Transparency Organization, Iraq holds a low rank concerning embezzlement, fraud, money laundering, oil smuggling, bribery, violence, and other associated crimes. Despite the implementation of anti-corruption initiatives in the country since 2005, significant alterations in these indicators have not been observed. Furthermore, the Iraqi Constitution and the Public Services Council Law serve as credible legislative references, facilitating the issuance of regulations to combat administrative and financial corruption. These encompass Law No. 30 of 2011, recognized as the "Integrity Group Law," and the Human Rights Law. The Financial Supervision Bureau Law No. 31 of 2011 and the Encompassing Law No. 12 of 2006 have also been enacted.

The Iraqi judiciary has made notable contributions, including the establishment of specialized courts to handle administrative contract cases, reviewing the validity of procedures conducted in government tenders, and formulating a draft law for the national inspectorate. Through Article 136 of the Iraqi Penal Procedure Law, the Iraqi legislator has taken effective measures by prohibiting ministerial consent for the referral of officials involved in administrative and financial corruption, thus empowering the Iraqi judiciary to take practical steps, including imposing travel bans on suspects in administrative and financial cases.

Issuing arrest warrants for several officials occupying positions in various ministries, including ministers and directors-general, has been envisaged for the retrieval of embezzled funds abroad. Article 136 of



the Penal Procedure Law, which mandates the prevention of ministerial consent for the referral of officials implicated in administrative and financial corruption, is regarded as an efficacious measure. Progress in countering administrative offenses has been exemplified by executing actions to restrict the travel of suspects involved in administrative and financial offenses, issuing detention orders for many officials at the ministerial and director-general levels, referring numerous suspects to criminal and penal courts, delivering verdicts against them, and compelling them to recover pilfered or embezzled funds and assisting in the recovery of looted funds abroad. These practical measures reflect the legislative focus on effective strategies to combat corruption (Tariq Ibrahim and Azab Hacham , 2016).

In Iraq, the principle of financial transparency and the enhancement of administrative integrity has not been formally approved. However, in the Group Integrity Law and the Public Services Council Law, references have been made to both administrative integrity and administrative transparency, although these concepts have not been explicitly differentiated from each other (Tariq Ibrahim and Azab Hacham, 2016).

Mechanisms of financial transparency and administrative integrity have been examined in international documents, and the principles of transparency and administrative integrity have garnered attention from the legislature of Iraq. Has the component of transparency been adequately considered in Iraq's domestic legal system, especially during the enactment of laws (in line with Article 2 of the Iraqi Constitution)? This primary question serves as the focal point of this study, which seeks to answer it by relying on existing library sources and employing a descriptive-analytical approach in this article.

Among the most noteworthy studies conducted on corruption and related issues in Iraq, one can refer to the research conducted by Imen Ahmad Ahmad in 2013 in her policy paper. This paper delves into the factors contributing to the growth of corruption in Iraq, analyzing political, social, economic, and other forms of corruption. Furthermore, Matar Al-Zubaidi (2016) has examined the criminal policy of the Iraqi legislature in combating administrative corruption. In this article, the author first explores good governance and then delves into administrative corruption, demonstrating the effectiveness of the Iraqi legislative criminal policy in addressing such crimes. The article highlights that given the changes that have occurred in these criminal patterns associated with corruption, punitive law alone is inadequate in combating them. In another study, Saleh Abd Al-Ayid Al-Ajeeli addressed these issues as well.

Al-Ajili and Al-Mandil (2018) delved into the study of the role of transparency in reducing administrative corruption. This research offers recommendations to enhance the legal framework in Iraq in light of the examination of administrative corruption, providing suggestions to the Iraqi government for improvement.

Saeed (2019) conducted an analysis of the tools of international law in combating corruption crimes in his Master's thesis at the University of Middle East. This study encompasses a comprehensive exploration of corruption in all its aspects, including its nature, causes, effects, and various forms of corrupt acts. It emphasizes that corruption is not confined to national boundaries; rather, it extends beyond them.

Nazarinejad and Esfandiarifar(2016) conducted a comparative examination of the international convention to combat financial corruption and the law for enhancing administrative integrity. The objective of this article is to provide a comparative analysis of the "Merida Convention" and the "Law for Enhancing Administrative Integrity and Combating Corruption," revealing the substantial influence of the former on the latter in various aspects.

Zamani et al. (2022) conducted a comparative study of administrative corruption in Islamic Sharia, international documents, and Afghan legal documents. The results indicate that corruption's nature within the Islamic legal system is more extensive and comprehensive compared to the other two, as its definition encompasses a broader scope.

Hawamdeh (2018) focused on combating administrative corruption under international law in their article. The primary aim of this research is to explore the concept of corruption and preventive measures against it.

Legal scholars in this field have generally confined their discussions to defining the subject matter and outlining the general principles and conditions. However, they have not extensively delved into detailed discussions, particularly in terms of comparative analysis. The complexities arising from Iraq's dual governance, recent conflicts, extensive ethnic disparities, neglect, and inadequacies in legislation in this domain underscore the necessity for more comprehensive exploration. Moreover, Iraq's limited legislation in this field highlights the crucial role of groundbreaking research in proposing constructive



measures to enhance laws and enact new ones. This progressive article is structured into four sections: "The International Anti-Corruption Framework based on the United Nations Convention and Other International Agreements," "Current Status of Anti-Corruption Efforts in Iraq," "Contracting States' Commitments and Iraq's Level of Compliance," and "Implementation of Financial Transparency and Administrative Integrity Mechanisms in International and Iraqi Documents." Through a comparative approach and addressing inquiries, it scrutinizes the implementation of these mechanisms in Iraqi laws and compares them to international standards.

2. INTERNATIONAL ORGANIZATIONS COMBATting ADMINISTRATIVE CORRUPTION

2.1. International and Regional Organizations in the Fight against Corruption

International and regional organizations play a crucial role in combating administrative corruption. These organizations contribute to preventing the spread of corruption by establishing laws and regulations related to anti-corruption efforts. Furthermore, through collaboration and interaction with governments and other organizations, they can facilitate the improvement of the anti-corruption landscape at both international and regional levels (Shafiei and Jazayri, 2015).

Prominent international organizations such as the United Nations (UN), the Organization for Economic Cooperation and Development (OECD), the Shanghai Cooperation Organization (SCO), and the Organization of Islamic Cooperation (OIC) are among those that have a significant role in anti-corruption efforts. Meanwhile, regional organizations like the European Union (EU) and the Gulf Cooperation Council (GCC) are also engaged in combating corruption within their respective regions (Razavi Farad and Hassanpour, 2019).

Another approach that international and regional organizations can employ in the fight against corruption involves providing financial and technical support to governments, establishing international standards for financial auditing and reporting, and delivering essential training to individuals involved in anti-corruption endeavors (Gorgich, 2001: 69-87).

2.1.1 American Conventions

The main goal of these conventions is to develop and strengthen the legal mechanisms of the signatory countries for the "prevention, detection, punishment, and eradication" of administrative corruption at both domestic and international levels. This convention, both in terms of its form and content, is an important treaty (Gorgich, 2001: 69-87).

2.1.2 European Conventions


Today, corruption and its control have become the main concern of all advanced and developing countries (Gorgich, 2001: 69-87). European countries that used to consider corruption merely as a plague afflicting underdeveloped countries are now realizing the extensive danger of corruption and the urgent need to control corrupt practices in their economic, political, and administrative systems (Gorgich, 2001: 69-87).

2.1.3 Criminal Law Convention

This convention provides a comprehensive definition of financial corruption. It encompasses activities such as bribery, embezzlement, and money laundering by individuals, private entities, foreign institutions, and high-ranking officials. International organizations, selected international representatives, judges, and officials of international courts, in addition to addressing formal and substantive issues related to corruption crimes, seek to increase international cooperation in this field. The convention also emphasizes the necessity of cooperation and assistance of member states in investigating corrupt activities, confiscating proceeds of such activities, and compensating the victims of corruption (Gorgich, 2001: 69-87). The European Union and its role in combating corruption should not be overlooked. The European Union has issued a set of legally binding documents regarding the issue of corruption. Most of these documents are related to the protection of the economic and financial interests of the European Union. Specifically, the policies of the European Union are moving towards holding legal entities accountable and expanding the concept of corruption in the private sector. The establishment of the "European Anti-Fraud Office" is just one example. In addition, the European Union has set up a center responsible for conducting investigations into fraud and corruption issues. The European Police Office (Europol), like other crimes under its jurisdiction, is authorized to investigate corruption issues, including cases where corruption provides a basis for drug trafficking and human trafficking (Topchii et al., 2021).

2.1.4 African Conventions

The efforts of this pan-regional organization throughout its decades of existence in dealing with the issue of corruption at the international level have been quite insignificant. Among its activities, the



first Conference of Islamic States held in Kuala Lumpur, Malaysia, focused on combating corruption and promoting integrity in member countries.

Non-governmental organizations' actions in combating corruption are outlined as follows (Heald 2003):

1- Lima Declaration against Corruption: The Lima Declaration, recognizing that corruption leads to moral decay within society, undermines democracy and the rule of law, and impedes development, particularly in impoverished nations, calls upon international and regional organizations, as well as ordinary citizens, to implement specific measures for controlling and eradicating corruption. The Lima Declaration underscores the proactive role of civil society in combating corruption at both regional and international levels. It highlights the illegitimate recognition of tax exemptions on income derived from bribery, disqualifying individuals convicted of corruption and bribery from pursuing political candidacy or assuming public office. The declaration advocates for the establishment of a roster of companies involved in corrupt financial practices during tender processes. Various international organizations, including the Organization for Economic Cooperation and Development (OECD), the World Bank, the International Monetary Fund (IMF), the World Trade Organization (WTO), Interpol, the International Chamber of Commerce (ICC), and the World Customs Organization (WCO), are called upon to take appropriate actions within their mandates and responsibilities to combat corruption, fostering international collaboration in this endeavor. The Lima Declaration concludes by outlining measures necessary to bolster the effectiveness of preventing and prosecuting financial corruption, ultimately striving for more robust anti-corruption practices.

2- International Chamber of Commerce Initiatives: In 1978, after the efforts of a special group led by Lord Chalker, the International Chamber of Commerce released regulations about international trade transactions. The principal objective of these regulations is to address extortion and bribery in international trade while encouraging the global community to voluntarily adopt elevated ethical standards, thereby promoting international trade growth within a framework of fair competition. In March 1996, with heightened attention to these matters, the International Chamber of Commerce reinforced the initial regulations, placing added emphasis on taking further steps to combat corruption at both national and international levels. Notably, these regulations stipulate that intergovernmental organizations should counteract corruption, fundamentally resting on the performance of member companies within the International Chamber of Commerce. These regulations encompass a broad definition of corruption, spanning extortion, bribery, excessive payments to officials for legitimate and lawful services, provision of hush money to political parties and politicians, and breaches of essential laws. Moreover, these regulations compel companies to adopt suitable accounting and financial auditing procedures, obliging them to ensure adherence to regulations and penalize errant managers or employees by implementing effective supervisory mechanisms within the company. Undoubtedly, these ethical rules, despite not being mandatory, by elevating the level of awareness of international business practitioners about these issues, significantly contribute to combating corruption (Mahmoudi, 2017).

3- International Transparency Organization: The International Transparency Organization annually prepares and publishes a report on administrative and governmental corruption in countries around the world. In the compilation of these reports, corruption is defined as the abuse of power for personal gain, and public opinion and expert assessments form the basis of evaluation. According to this organization, assessing corruption in each country should be based on at least three sources, including public opinion surveys or financial and commercial missions, as well as the views of experts and specialists. This organization brings together various stakeholders including governments, civil society, business entities, and media to work on advancing transparency in elections, public administration, procurement, and business conduct (Mahmoudi, 2017).

4- UNCAC Civil Society Coalition: Article 13 of the Convention emphasizes the role of civil society in the fight against corruption after governments and the private sector. In August 2006, NGOs formed a coalition and established the "UNCAC Civil Society Coalition," which consists of over 158 non-governmental organizations operating at national, regional, and international levels in more than 350 countries. The core of this coalition consists of eight initial organizations, with others joining subsequently. Its main objective is to create mechanisms for transparency, effectiveness, and participatory monitoring of the United Nations Convention (Chanda, 2004).

5- Palermo Convention: The International Convention against Transnational Organized Crime, signed by 147 countries in December 2000 in Palermo, Italy, and developed by the United Nations, aims to strengthen cooperation for effective prevention and combat of organized crime. Article 5 of the Convention declares participation in organized criminal groups as an offense, and Article 6 recognizes



money laundering resulting from organized crime as a criminal offense. The Convention emphasizes the connection between source-related crimes such as drug trafficking and the link between money laundering and transnational organized crime on an international level.

6- United Nations Convention Against Corruption (UNCAC): The UNCAC is regarded as the foremost internationally recognized and enforceable instrument for the prevention of corruption. Also known as the Merida Convention, it was adopted by the United Nations General Assembly on September 29, 2003, in Merida, Mexico. Subsequently, it was open for states to sign and eventually garnered the support of the majority of nations. "Merida" is the first international agreement that initially attracted over 40 entities and has since engaged more than 160 countries and entities, establishing itself as the inaugural internationally enforceable instrument exclusively dedicated to tackling corruption and adopting a preventive approach towards this issue. The preamble of this convention stipulates that the prevention and eradication of corruption is the responsibility of all states, necessitating their effective cooperation with each other and individuals in non-governmental sectors to combat corruption (Gorgich, 2014). The Merida Convention comprises an introduction, seven chapters, and 71 articles. Notable principles discussed in the preamble include sound public administration and management of state property, justice, responsibility, equality before the law, and the imperative of safeguarding coherence and fostering a culture of corruption prevention. Another key feature and influential aspect of this convention is Chapter Two, dedicated to preventive measures and actions against corruption, encompassing both the public and private sectors. The establishment of anti-corruption bodies or entities as independent organizations is underscored within this document, to foster transparency in areas such as financing election campaigns, political parties, the adoption of measures, administrative decisions in domains such as auctions, tenders, and procurement in the public sectors, the observance of probity in the recruitment of public sector employees, ensuring mechanisms for reviewing suspicious transactions or financial records, and establishing mechanisms for the analysis and international exchange of financial information. Another requirement of this convention is the commitment of member states to ensure the participation of the public in anti-corruption efforts. In this context, member states are obligated to support the formation and operation of non-governmental organizations and civil societies involved in anti-corruption activities, within the framework of their resources, constitutional law, and domestic regulations (Gorgich, 2014).

As mentioned, the special committee tasked with drafting the preliminary version of the convention, spanning 71 articles, was obligated to adhere to a comprehensive and multidimensional approach. The United Nations Convention against Corruption, being the most extensive document, encompasses three crucial aspects of the fight against corruption:

Prevention: A complete chapter of the convention is dedicated to preventive measures, both in the public and private sectors. Preventive measures, whether in the judicial sector or governmental operations, emphasize the establishment of standards and anti-corruption entities. The convention calls upon all member states to actively enhance the number of institutions and non-governmental organizations in this regard, or utilize other capacities within civil society¹.

B) Criminalization: Criminalization: The convention mandates member states to codify criminal sanctions for acts of corruption, including bribery, embezzlement, money laundering, and similar offenses. While the majority of provisions in this context are binding, the inclusion of phrases like "based on fundamental principles of domestic law" or "within the framework of their domestic legal

¹According to the sequence, Articles 6, 9, and 11 of the United Nations Convention against Corruption (UNCAC) are referred to. For instance, Article 11 of this convention stipulates as follows:

Article 11 - Measures Relating to the Judiciary and Prosecutorial Units:

1. Taking into account the judicial independence and its significant role in combating corruption, each member country, in accordance with the fundamental principles of its legal system and without prejudice to entering the realm of judicial independence, will undertake measures to strengthen cohesion and prevent opportunities for corruption among members of the judiciary. Such measures may encompass rules regarding the behavior of judicial members.
2. Measures within the same vein as those taken under paragraph (1) of this article may also be introduced and implemented within prosecutorial units in those member countries where a part of the judiciary is not established, but possesses a degree of independence similar to the judiciary.



system," as exemplified in Articles 23 and 31, provides a potential avenue for discretion that some legislators in certain countries might choose to adopt.

C) International Cooperation and Support: International Cooperation and Assistance: Member states are required to collaborate in the pursuit and investigation of suspects and offenders. The convention, in its fourth chapter, imposes an obligation on both parties—the requesting and the requested states—to provide reciprocal legal cooperation in the collection and transmission of evidentiary substantiation and information for court utilization, as well as cooperation in the extradition of offenders. Additionally, nations are obliged to implement suitable measures to support the tracking, freezing, seizure, and confiscation of assets resulting from corrupt activities.

Undoubtedly, it can be argued that the role of NGOs in combating corruption in Iraq is relatively less prominent compared to their role in other countries. If they had more authority, they could have assumed an oversight role concerning the actions of governmental and private sectors, thereby significantly contributing to the effective reduction of corruption. Therefore, the effort to establish and strengthen autonomous civil institutions empowered to initiate legal proceedings within society is crucial. Unfortunately, not all non-governmental organizations are entitled to such privileges as stipulated by the legal provision. Furthermore, these mentioned organizations are obligated to acquire licenses, and their designations are to be prepared by the Minister of Justice and the Minister of the Interior, subject to the approval of the head of the judiciary (Gholipour and Niakraftar, 2006).

7- International Organization "Financial Action Task Force" (FATF): The Financial Action Task Force, often referred to as FATF, is an intergovernmental organization established in 1989 under the initiative of the G7, to formulate policies to combat money laundering. In 2001, the organization extended its mandate to encompass countering terrorist financing. The FATF Secretariat is headquartered at the Organisation for Economic Co-operation and Development (OECD) in Paris. Over time, the scope of activities undertaken by this group has expanded, leading to the incorporation of countering the financing of proliferation activities into its mission in 2012. In the same year, it issued its most recent revised recommendations for combatting financial crimes (terrorism financing, proliferation financing, money laundering, etc.). The title of these recommendations is "International Standards on Combating Money Laundering and the Financing of Terrorism and Proliferation."

Among the objectives of the FATF, it can be stated that the Financial Action Task Force pursues its goals in four stages (Gathii, 2009):

1- Production and Dissemination of Recommendations and Guidelines: This involves generating international standards in combating money laundering, terrorist financing, and the issue of proliferation.


2- Monitoring: Examining the implementation of recommendations in various countries.

3- Ranking: Categorizing countries into cooperating, non-cooperating, high-risk non-cooperating, and low-risk non-cooperating nations, necessitating appropriate actions against them.

4- Issuing Statements: Statements encompass a combination of countries at high risk, those requiring stringent reciprocal measures, and countries accepting bilateral action plans.

Moreover, FATF possesses a 41-article guideline encompassing all aspects of anti-money laundering efforts. Since the inception of FATF, it has been evident that member states exhibit diverse financial and legal systems, prohibiting uniform criteria and behaviors to counter money laundering. Thus, FATF's implementation guidelines are meticulously crafted to be universally applicable among its members while not constraining legitimate financial transactions or impeding the economic development of member nations (Gathii, 2009: 12).

Financial Transparency and Administrative Integrity in International Instruments Within international documents, the subjects of financial transparency and the enhancement of administrative integrity have been addressed separately. For instance, in 2003, the Organization for Economic Cooperation and Development (OECD) formulated an agenda titled "Transparency and Auditing" to promote financial transparency on the international stage. Additionally, in 2015, the United Nations, under Sustainable Development Goal 16, emphasized the importance of reducing corruption and advancing administrative integrity at the international level. In this context, the enactment of laws related to disclosure and free access to information (including the first paragraph of United Nations Resolution 59, Universal Declaration of Human Rights 1948, International Covenant on Civil and Political Rights 1966, Fourth - Public Information Disclosure Policy 1997, Fifth - Declaration on the Rights and Responsibilities of Individuals, Groups and Organs of Society 1998, International Covenant on Economic, Social, and Cultural Rights 1966) can be considered a significant turning point in the global legal systems, as until the 1970s, no international actions were taken to combat administrative corruption.



In the 1970s, with the emergence of multinational corporations engaging in various transactions across countries, especially in developing nations, substantial amounts were being offered to holders of power and government officials. This financial influx led to an expansion of corruption within government ranks, subsequently impacting the economic and social peace and security of these developing nations (including the first - United Nations Code of Conduct for Public Officials, 1996, second - United Nations Declaration against Corruption and Bribery in International Commercial Transactions, 1996, third - United Nations Convention against Transnational Organized Crime (Palermo Convention), 2000, fourth - Vienna Declaration on Crime and Justice: Meeting the Challenges of the 21st Century, 2000, fifth - United Nations Convention against Corruption (Merida Convention)). Consequently, international organizations ranging from global entities such as the United Nations, World Bank, International Monetary Fund, and World Trade Organization to regional bodies like the Council of Europe, European Union, African Union, and the Economic Cooperation and Development Organization have dedicated a crucial portion of their activities to combating corruption. These organizations have occasionally resulted in the formulation of both obligatory and non-obligatory significant documents about various prevention and anti-corruption aspects. The cooperation of countries, including the recovery of proceeds of crime and the reinforcement of legal and technical structures, has led to the expansion of the fight against corruption through the adoption of the United Nations Convention against Transnational Organized Crime and the United Nations Convention against Corruption, all under the auspices of the Member States conferences. It is noteworthy that the United Nations Convention against Corruption is not legislation but rather a subsequent commitment based on the invitation and commitments of countries to their domestic laws (Atwan, 2009).

3. CURRENT STATUS OF ANTI-CORRUPTION EFFORTS IN IRAQ

3.1 Review of Anti-Corruption Efforts in Iraq

Following the 2003 invasion, combating corruption was not given top priority by the occupying authorities (International Crisis Group, 2011). In recent years, however, when Iraqi and American officials recognized the cost and impact of reducing corruption on improving the situation in Iraq, this issue has become a prominent item on the political agenda. The first significant move occurred in 2007-2008 with the adoption of the United Nations Convention against Corruption. Subsequently, with the support of the United Nations Development Programme, Iraq developed its first comprehensive national anti-corruption strategy 2(NACS 2010-2014), covering all ministries and public organizations. Subsequent reforms were enacted, including the recent repeal of Article 136(b) of the Penal Code, which allowed ministers to shield their employees from corruption prosecution and had been repeatedly abused for providing sanctuary to offenders. Iraq's participation in several international initiatives, such as the Extractive Industries Transparency Initiative, led to its declaration as a compliant member (Global Justice Project Iraq, 2011) in December 2012. Moreover, various OECD programs, such as the OECD MENA Governance and Investment Program, were engaged in development.³ Iraqi authorities initiated the recovery of embezzled funds from the Ba'ath regime era through a series of asset recovery phases (United Nations Country Team Iraq, 2013). They also pursued legal action against major multinational oil companies accused of collaborating with the Oil-for-Food program to defraud the Iraqi people.

Finally, Iraq bolstered the capacity of its anti-corruption institutions, defining and streamlining their roles. Bilateral and multilateral cooperation agreements, especially facilitated through the United Nations Development Programme and the budget of the U.S. Department of State, encompass capacity-building for anti-corruption institutions and the rule of law in the country. The need for technical assistance was also identified as part of the UNCAC implementation (United Nations Office on Drugs and Crime, 2012).

Despite these initiatives, recent developments suggest a weakening of efforts in the fight against corruption. The "100-Day Anti-Corruption Campaign" declaration issued by Prime Minister Al-Maliki in 2011 did not yield the expected outcomes.⁴ Additionally, government officials' attempts to gain control over independent institutions persist.⁵ The political will and commitment of the government to anti-corruption endeavors remain uncertain.

² Joint Anti-Corruption Council of Iraq, 2010.

³ EITI 2012, OECD 2013

⁴ ICG2011

⁵ ICG2011



3.2 Legal Framework and National System for Integrity and Anti-Corruption Efforts in Iraq

The national anti-corruption laws of Iraq have been relatively comprehensively assessed by certain observers as demonstrating global alignment, despite a few notable shortcomings. However, many of these existing laws are not effectively enforced. In 2008, the Global Integrity Scorecard awarded Iraq a score of 75 out of 100 for its anti-corruption laws but only achieved a score of 32 out of 100 in terms of implementation.

Regarding their actual enforcement (Global Integrity, 2008), Iraq's laws criminalize various forms of corruption, including bribery in the public sector (Law 111 of 1969), money laundering (Law 93 of 2004), and embezzlement (Articles 315, 316, and 320 of the Penal Code). Furthermore, the 2011 law specifically includes mandatory financial disclosure measures for senior government officials (United Nations Office on Drugs and Crime, 2012). Iraq's laws also criminalize obstruction of justice and include provisions for rewarding whistleblowers who report corruption. Major deficiencies include the absence of laws related to bribery in the private sector or involving foreign officials, trading in influence, as well as inadequate protection for witnesses and whistleblowers.

In early 2013, a draft of a new anti-corruption law was under discussion, which, if approved, would address some of these deficiencies and enhance Iraq's compliance with the UNCAC. Ultimately, Iraq lacks regulations for financing electoral campaigns and political parties, and the right to access information is not guaranteed by law (Organization for Economic Cooperation and Development (OECD), 2008).

It is noteworthy that the Iraqi government, as a nation emerging from years of war and conflict, has recognized the pervasive issue of corruption across various sectors, including politics, the economy, and society. Consequently, the government has established a national framework for integrity and anti-corruption efforts. This framework was established in 2011 to bolster public trust and diminish corruption within Iraqi society. It comprises three key components: the High Council for Integrity, the Integrity Group, and the Office of the Head of the Integrity Commission. Additionally, a law on freedom of access to information has been enacted to enhance transparency and accountability.

Among the initiatives undertaken by this framework to combat corruption are the implementation of online reporting mechanisms for corruption and fraud, the provision of essential training on integrity and accountability, and the definition of instances of corrupt practices and their corresponding penalties. However, Iraq still confronts challenges in reducing the extent of corruption. Some individuals and governmental entities persist in accumulating significant illicit incomes, and certain statistics indicate that corruption has intensified within certain sectors.

3.2.1 International Conventions

In addition to the UNCAC, Iraq is also a party to international conventions against transnational organized crime and a signatory to regional treaties and agreements such as the Riyadh Arab Judicial Cooperation Agreement (United Nations Office on Drugs and Crime, 2012).

Institutional Framework

The anti-corruption framework in the years 2003-2004 was fully organized with the establishment of three new institutions, in addition to the existing Supreme Audit Board.

Integrity Commission

The Commission, instituted by the Coalition Provisional Authority (CPA) in early 2004 via Order No. 55, stands as the foremost anti-corruption institution in Iraq. Its mandate underwent its most recent revision in 2011 through Federal Law. Its duties encompass a spectrum, spanning from investigating corruption cases to cultivating a culture of integrity, transparency, and accountability within both governmental and private sectors. Furthermore, it holds the responsibility of formulating laws for the prevention and confrontation of administrative corruption, issuing regulations and ethical standards, and supervising the divulgence of financial information by government officials.

Supreme Audit Board

The Supreme Audit Board, one of Iraq's oldest institutions, is recognized as an independent entity. Its mission has varied throughout its history and was last revised in 1990 and 2011. The institution operates independently in financial and administrative terms, reporting to the parliament. Among its other responsibilities are safeguarding public funds and ensuring their optimal utilization, enhancing institutional efficiency, conducting audits of various government sections, continuously improving audit, accounting, and management standards to comply with international norms, as well as advancing the accounting and auditing professions and systems. The Board refers potential irregularities to the Inspector General or the Integrity Commission (United Nations Office on Drugs and Crime, 2012).

Despite limitations such as its audit capacity, the Supreme Audit Board is considered a robust oversight body in Iraq (Foreign Policy, 2012).

Inspector Generals

The Inspector Generals were established in 2004 through CPA Order 57 and are a recent addition to Iraq's institutional framework. Similar to their American counterparts, they are placed within each of Iraq's ministries to conduct independent internal oversight. They perform audits and performance evaluations aimed at enhancing accountability, and integrity, and preventing and detecting fraud, waste, and other misconduct. Therefore, they potentially play a strong role in countering corruption. Inspector Generals can refer cases for further investigation and legal action to law enforcement authorities (United Nations Office on Drugs and Crime, 2012). The acceptance or recognition of the presence of Inspector Generals by Iraq's ministries has not been without challenges, as they are sometimes viewed as "American spies". Additionally, they have faced various financial, resource, and training issues that have undermined their effectiveness. The initiative to dissolve Inspector General offices in 2012 was ultimately reversed, only resulting in the suppression of a handful of them. However, their future remains uncertain (International Monetary Fund, 2013).

Joint Committee for Administrative Anti-Corruption

Established in 2008, the Joint Committee for Administrative Anti-Corruption is tasked with coordinating the anti-corruption framework, sharing information, and overseeing the national anti-corruption strategy. Its presidency is held by the Secretary-General of the Council of Ministers and is composed of representatives from the Integrity Commission, the Supreme Audit Board, and Inspector Generals (Al-Jubouri, 2011).

Parliamentary Committee

The Parliamentary Committee is responsible for overseeing administrative corruption issues and providing suitable conditions for monitoring various anti-corruption entities. However, no documented reports on its efficiency or independence have been found (Al-Jubouri, 2011).

Judicial Authority

The judicial authority is constitutionally separate from the executive branch in Iraq and is generally considered independent in practice in several areas. However, Iraqi judges have been subjected to increasing sectarian and political pressures, including physical threats, in the past years, particularly regarding corruption cases (International Crisis Group, 2011). This has made the prosecution and conviction of corrupt offenders challenging, especially in cases with strong evidence (Freedom House, 2012a). Such concentration of power within the judicial authority is seen as concerning for future efforts. Additionally, polls suggest that the judicial authority is also susceptible to bribery: according to Transparency International's Global Corruption Barometer (Global Justice Project Iraq, 2011), 49% of Iraqis who interacted with the judiciary in 2011 reported having paid a bribe. Apart from direct corruption issues, it appears that the judicial authority, like other public institutions, suffers from bureaucracy, cumbersome procedures, and relatively inexperienced personnel (Global Financial Integrity, 2012).

Media

While the constitution supports freedom of expression and the new media law (2011) provides greater protection, Iraq remains one of the most perilous places in the world for journalists. Iraqi and foreign journalists have been arbitrarily detained or subjected to physical assault by security forces and face high risks of trial for defamation. Killings and attacks on journalists are also recurring. It is estimated that between 140 to 230 journalists (Freedom House, 2012a) have been killed since 2003. Both Reporters Without Borders and Freedom House rank Iraq among the lowest scores in their global press freedom rankings. Consequently, the press in Iraq has been repeatedly categorized (Freedom House, 2012b) as "not free" by Freedom House, never rising above rank 130 in its Press Freedom Index since 2003. Independent media in Iraq is lacking, and the press is also susceptible to sectarian tensions and influence (Bertelsmann Foundation, 2012). As a result, despite receiving training in investigative journalism, Iraqi media often resort to self-censorship due to fear of reprisal, failing to effectively hold the government accountable.

3.2.2 Civil Society

This is a relatively new feature in Iraq, as under the previous regime, civil society outside of party-affiliated organizations was almost non-existent. While the number of civil society organizations has increased since 2003, the overall strength of civil society remains relatively weak (Bertelsmann Foundation, 2012). The Law of Non-Governmental Organizations (No. 12) in 2010 provides a legal framework for such organizations and emphasizes the right of every Iraqi citizen to participate in civil



society. It was welcomed as a success by Iraqi NGOs due to the removal of previous restrictions. However, in early 2013, the Iraqi government proposed a new law that granted undue authority to restrict the freedom of assembly. The lack of engagement from civil society in anti-corruption efforts is problematic, as it deprives Iraq of the vital role civil society could play in monitoring anti-corruption endeavors, providing recommendations and non-governmental guidance, holding the government accountable, and enhancing public awareness and support for integrity in Iraq (AL.musawi et al., 2019).

3.2.3 Commitments of Contracting States and Iraq's Level of Commitment

When it comes to Iraq's obligations concerning contracts associated with anti-corruption endeavors, Iraq holds membership in the United Nations and has embraced the commitments delineated in the United Nations Declaration on combating corruption. These commitments encompass bolstering legislation and oversight of executive bodies, augmenting transparency, eradicating corruption, fostering ethical values within society, and offering training to government officials for the prevention of corruption. Furthermore, Iraq is also committed to anti-corruption efforts as a member of the Organisation for Economic Co-operation and Development (OECD) (AL.musawi et al., 2019).

Regarding Iraq's adherence to anti-corruption conventions, it can be affirmed that Iraq is a signatory to the United Nations Convention against Corruption (UNCAC) and abides by the stipulated obligations within the convention. Furthermore, according to the 2020 Transparency International report, Iraq was ranked 169th out of 180 countries, positioning it among the most corrupt nations worldwide. Nevertheless, in recent years, Iraq has undertaken efforts to prevent and combat corruption, including the establishment of a National Anti-Corruption Committee and the enactment of new laws and regulations in this field (Dhaiban, 2001).

3.2.4 Implementation of Financial Transparency Mechanisms and Administrative Integrity in International Documents and the Republic of Iraq

Financial transparency mechanisms and the promotion of administrative integrity in international documents are similar and are introduced to prevent corruption and enhance the performance of governments and public organizations. In the section concerning achieving financial transparency, international documents often include requirements for governments and public organizations to disclose financial information. These requirements encompass regular financial statements, business reports, financial news, contracts, government projects, and other documents related to the financial and economic activities of governments and public organizations (Al-Badrawi, 2004). Additionally, in the aspect of improving administrative integrity, international documents typically stipulate requirements for governments and public organizations to enhance administrative processes and reduce political favors. These requirements involve setting ethical standards, specifying exact responsibilities, conducting independent financial and economic audits, protecting whistleblowers and forensic laboratories, and imposing financial sanctions on individuals and organizations accused of financial corruption (Al-Joufi, 2009).

CONCLUSION

In international documents, financial transparency and administrative integrity mechanisms are employed as fundamental principles in the realm of financial crimes and corruption. In the field of international financial crime law, which has been formulated by the United Nations, these principles are explicitly outlined.

Financial transparency and administrative integrity mechanisms in international documents are proposed as strategies to prevent corruption and ensure transparency and fairness in the financial and administrative management of nations. These mechanisms encompass (Al-Joufi, 2009):

Audit and Internal Auditing Mechanisms: International organizations such as the World Trade Organization (WTO) and the Organization for Economic Cooperation and Development (OECD) utilize oversight of auditing and internal auditing to ensure the transparency and accuracy of financial and administrative reports of countries.

Anti-Corruption Laws: Numerous countries institute anti-corruption laws to mitigate corruption within financial and administrative management. These laws encompass tax assessments, regulations promoting self-disclosure transparency, statutes governing public information, and various other measures.

Information Mechanisms: International entities like Amnesty International and Transparency International engage in monitoring corruption across different countries through mechanisms like providing transparency and information reports.

Whistleblower Protection Laws: Some countries have established laws that protect whistleblowers to encourage and support individuals who report corruption as informants, witnesses, or those with insights.

Transparent Public Relations: In certain nations, transparent public relations initiatives are held to promote a culture of transparency, enforce information dissemination requirements to the public, and enhance transparency in policy-making and financial management.

Furthermore, international organizations such as the United Nations (UN) also propose actions to ensure financial transparency and administrative integrity in countries. United Nations Convention against Corruption (UNCAC): This convention stands as one of the cornerstones of the global endeavor to combat corruption. It is formulated to enhance transparency, financial tracking, and sanctioning corrupt infiltrations within governmental and private organizations.

Financial Action Task Force (FATF) Guidelines: FATF is an international organization formed to combat money laundering and to secure financial resources for terrorism. The guidelines issued by FATF to prevent money laundering and illicit financial sources include financial transparency and auditing mechanisms.


East Timor Reforms: These reforms, instituted by the World Trade Organization (WTO), function as mechanisms to thwart corruption in governmental and private agreements. They encompass provisions targeting some of the most widespread forms of corruption, including facilitation payments, embezzlement, and document forgery.

United Nations Sustainable Development Goals: Acknowledging the influence of corruption on sustainable development and the global economy, the United Nations has devised objectives within the 2030 Sustainable Development Agenda that underscore the advancement of transparency, auditing, anti-corruption endeavors, and the enhancement of legal systems.

These mechanisms collectively form the bedrock of international efforts to combat corruption and establish a foundation for transparent financial management and administrative integrity across nations.

REFERENCES

- [1] AL.musawi, A.M.J., Shebib, H.S., ALmusawy, H.A.K., and Bekheet, H.N. (2019). *Corruption and its economic and social impacts on iraq's economy developmental reality. International Journal of Innovation Creativity and Change*, 9,297-310.
- [2] Al-Ajili, S.A.A., and Al-Mandil, N.A. (2018). *The Role of Transparency in Reducing Administrative Corruption. Journal of Legal Sciences*, 5,205-246.
- [3] Al-Badrawi, A.R.A.F. (2004). *Administrative Corruption in Iraq and its Remedies. College of Management and Economics, University of Basra*.
- [4] Al-Joufi, A.J. (2009). *Administrative Corruption and its Applications in Iraq. 2nd ed. Baghdad: Dar Al-Fikr*.
- [5] Al-Jubouri, N.A. (2011). *The Ramifications of Administrative Corruption on the Iraqi Political Landscape. In a Collection of Researchers, Administrative Corruption: Its Legal, Economic, and Social Dimensions. In: Proceedings of the Scientific Seminar Held by Legal Studies, House of Wisdom*.
- [6] Atwan, K.h.A. (2009). *The Effectiveness of Civil Society Media and Limiting Administrative and Financial Corruption: The Iraqi Model. In: Proceedings and Research of the Scientific Conference of the Integrity Commission*.
- [7] Azmi Al-Shuaibi, B.A.B. (2016). *Integrity, Transparency, and Accountability in Confronting Corruption. Available at: www.aman-palestine.org (accessed 10 July 2020)*.
- [8] Bertelsmann Foundation. (2012). *Bertelsmann Transformation Index, 2012. Iraq country profile. Available at: <http://www.bti-project.org/country-reports/mena/iraq> (accessed 10 July 2020)*.
- [9] Chanda, P. (2004). *The effectiveness of the World Ban's anti-corruption efforts: Current legal and structural obstacles and uncertainties. Denver Journal of International Law & Policy*, 32, 315-353.
- [10] Dhaiban, J.M. (2001). *The Evolution of the Concept of Justice in Iraqi Laws: A Comparative Study. Baghdad: General Cultural Affairs House*.
- [11] Foreign Policy. (2012). *Iraqi Corruption at all-time postinvasion high. Available at: http://thecable.foreignpolicy.com/posts/2012/10/30/report_iraqi_corruption_at_all_time_post_invasion_hig (accessed 10 July 2020)*.
- [12] Freedom House. (2012a). *Freedom in the World: Iraq. Available at: <http://www.freedomhouse.org/report/freedom-world/2012/iraq> (accessed 10 July 2020)*.
- [13] Freedom House. (2012b). *Freedom in the Press: Iraq. Available at: <http://www.freedomhouse.org/report/freedom-press/2012/iraq> (accessed 10 July 2020)*.

- 
- [14] Gholipour, R., and Niakraftar, T. (2006). *Administrative Corruption and Appropriate Strategies for Combating It*. *Majles and Research Journal*, 53, 54-34.
- [15] *Global Financial Integrity*. (2012). *Illicit Financial Flows from Developing Countries: 2001-2010*. Available at: http://iff.gfintegrity.org/documents/dec2012Update/Illicit_Financial_Flows_from_Developing_Countries_2001-2010_HighRes.pdf (accessed 10 July 2020).
- [16] *Global Integrity*. (2008). *Global Integrity Report: Iraq*. Available at: <http://report.globalintegrity.org/Iraq/2008> (accessed 10 July 2020).
- [17] *Global Justice Project Iraq*. (2011). Available at: <http://gjpi.org/2009/05/23/the-many-lives-of-article-136bcriminal-procedure-code-23-of-1971/> (accessed 10 July 2020).
- [18] Gorgich, S. (2014). *Assessment of Monitoring Mechanisms in the Convention against Corruption*. MSc thesis, Islamic Azad University, Tehran Central Branch.
- [19] Hawamdeh, G.h. (2018). *Countering the Crimes of Administrative Corruption in the International Law*. *International Journal of Asian Social Science, Asian Economic and Social Society*, 8(9), 751-769.
- [20] Heald, D. (2003). *Fiscal Transparency: Concepts, Measurement and UK Practice*. *Public Administration*, 81(4), 723-759.
- [21] *International Crisis Group*. (2011). *Failing Oversight: Iraq's unchecked government*. Available at: <http://www.crisisgroup.org/en/regions/middle-east-northafrica/iraq-iran-gulf/iraq/113-failing-oversight-iraqunchecked-government.aspx> (accessed 10 July 2020).
- [22] *International Monetary Fund*. (2013). *IMF Program Note on Iraq*. Available at: <http://www.imf.org/external/np/country/notes/iraq.htm> (accessed 10 July 2020).
- [23] Mahmoudi, S.H. (2017). *The United Nations Convention against Corruption (Merida Convention)*. In: Niazpour AH (ed) *Encyclopedia of Economic Criminal Sciences*. Tehran: Meezan Legal Foundation.
- [24] Matar Al-Zubaidi, N.D. (2016). *Criminal Policy of the Iraqi Legislator in Confronting Corruption Crimes*. *Al-Mansour Journal*, 25,49-66.
- [25] Nazarinejad, M.R., and Esfandiariifar, K. (2016). *A Comparative Study of International Convention Against Financial Corruption and the Act of Health Promotion of Administrative and Fighting against Corruption*. *Criminal Law Research* 7(1): 191-215.
- [26] *Organization for Economic Cooperation and Development (OECD)*. (2008). *Improving Transparency within government procedures in Iraq*. Available at: <http://www.oecd.org/gov/ethics/improvingtransparencywithingovernmentprocurementproceduresiniraq.htm> (accessed 10 July 2020).
- [27] Tariq Ibrahim, N., and Azab Hacham, W. (2016). *Financial and administrative corruption: concept, causes, types and ways to address them in Iraq*. *Journal of Economics and Administrative Sciences*,22(93), 224-241.
- [28] Razavi Farad, B., and Hassanpour, H.R. (2019). *International Mechanisms for Combating Corruption*. *Iranian Journal of Social Development Studies*, 11(4), 61-72.
- [29] Saeed, M.H. (2019). *International Legal Mechanisms to Combat Corruption Crimes*. PhD Thesis, Middle East University.
- [30] Shafiei, M.S., and Jazayri, A. (2015). *Examining the Role of International and Regional Organizations in Combating Corruption*. In: *International Conference on Innovative Approaches in Humanities, Management, Economics, and Accounting*.
- [31] Thuo Gathii, J. (2009). *Defining the relationship between rights and corruption*. *University of Pennsylvania Journal of International Law*, 31, 125-202.
- [32] [Topchii, V.,Zadereiko, S., Didkivska, G., Bodunova, O., and Shevchenko, D. (2021) *International anti-corruption standards*. *Baltic Journal of Economic Studies*, 7(5), 277-286.
- [33] *United Nations Country Team Iraq*. (2013). *Iraq Facts and Figures*. Available at: <http://iq.one.un.org/Facts-and-Figures> (accessed 10 July 2020).
- [34] *United Nations Office on Drugs and Crime*. (2012). *Iraq UNCAC review of Implementation*. Available at: http://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/ExecutiveSummaries/V12_57498Ae.pdf (accessed 10 July 2020).