

# THE WEAKNESS OF THE ROLE PLAYED BY THE INTEGRITY COMMISSION IN REDUCING THE ADMINISTRATIVE AND FINANCIAL CORRUPTION IN IRAQ AN ANALYTICAL STUDY FOR THE PERIOD OF 2005-2020 (RESEARCH SERIES)

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## ABSTRACT

*The oversight bodies in Iraq multiplied, their goals and missions diversified, and they are related to the organizational structure of the state, some of which are related to the legislative authority, and some of them are related to the executive authority. These bodies are financial supervision bureau, public integrity commission and the offices of the general inspectors. Despite the different roles played by these oversight bodies, they all operate within a general regulatory framework for the state and it seeks to achieve a common goal which is the public interest of society and the preservation of public funds, whether it is planning, collection, or spending. Despite the existence of several methods and strategies to combat administrative and financial corruption, these methods and strategies if they are not based on strong and effective foundations such as a fair judiciary and the correct application of procedures in addition to the existence of a correct democratic system, may not succeed in combating the phenomenon of corruption. The aim of the research is to shed light on the corruption cases that it uncovered and the cases of corruption that the researcher collected through the cross-checking program. The research reached the most important conclusions allow transparency and increase its degree through commitment to adopt international accounting and auditing standards as it is one of the most important requirements to combat administrative corruption. I recommend searching my data, forming a joint committee between the regulatory authorities, through coordinating its work, by issuing guidelines and instructions and following up their implementation in a manner that ensures the reduction of financial and administrative corruption. Focusing on preventive control through developing and activating information sources with a view to early detection, that is, the device becomes a tool for early warning and detection of violations and abuses. Study negative phenomena, recurring deficiencies and accompanying loopholes against laws and regulations.*

**Keywords:** Social Situation, Accounting, Financial Supervision.

## INTRODUCTION

The phenomenon of corruption in the management of public money has become a common thing to hear or read, and this phenomenon is accompanied by very serious repercussions on the country's economy and its social situation, especially since the growth and development of any country does not depend on the degree of its possession of natural resources as it depends on its good management and exploitation of these wealth, and that it is lax Accounting and accountability, and the lack of effective and efficient control systems help to cause inappropriate deviations in the management of public resources.

Attention has increased recently in Iraq to address administrative and financial corruption through the activation of external oversight bodies, such as the formation of the High Commission for Integrity and the creation of departments of the Inspector General and support of the work of the Office of Financial Supervision, to provide independent and effective external oversight of the performance of economic units to ensure the adequacy and effectiveness of their management and use of their available economic resources. Therefore, this research represents an attempt to demonstrate the importance, benefits and role of performance control in reducing deviations and fighting images and forms of administrative and financial corruption, by verifying that the performance has been carried out in the correct manner and a degree of efficiency and effectiveness and the identification of strengths and weaknesses and the development of appropriate solutions, and for the purpose of achieving the research goal It has been divided into five sections: - The first was devoted to presenting the research methodology and previous studies, through two studies. The second was devoted to presenting the conceptual framework for corruption through two topics, while the third included a brief summary of the Integrity Commission in Iraq and the activities it had undertaken to combat corruption through a study of its annual reports for the period from 2005 to 2010 and finally the fifth was devoted to presenting the conclusions and recommendations reached Through theoretical and practical study carried out in this research, through two studies, the first addressed the most important conclusions of the practical research side, and the second referred to the recommendations reached by the researcher.

The Public Integrity Commission was established by virtue of the order (55) for the year 2004 issued by the Coalition Provisional Authority for the year 2004 and it is an independent government body as stated in Article (102) of the Iraqi constitution and the goal of establishing this body was to implement and implement anti-corruption laws and public service standards and propose legislation Additional as necessary as well as implementing awareness-raising and public education initiatives in order to strengthen its demands to find responsible, transparent and accountable leadership that is accountable and the Public Integrity Authority works in cooperation with the Office of Financial Supervision and with inspectors general to implement and apply anti-corruption laws as the main organ in Iraq responsible for this.

The second section of Ordinance (55) for the year 2004 has organized the terms and conditions related to the powers delegated to the Public Integrity Commission and the Financial Supervision Bureau and the public inspectors as the Public Integrity Commission is the main body in Iraq responsible for implementing and implementing anti-corruption laws while the Financial Supervision Bureau is responsible for detecting Corruption, waste, and misconduct in ministries and other government organizations, and the Bureau does not retain any legal or executive powers in the area of law enforcement but rather transmits all evidence of fraud, extravagance, and misconduct to the inspector general in the high ministry As for the general inspectors, they must implement and maintain the system in their ministries, as well as investigate all matters referred to them and submit the results of their investigations and recommendations to the concerned minister and the Public Integrity Authority for final review and take appropriate measures. Action and adjudication of cases related to misconduct. The purpose of designing this system (what is meant by the authority's system) in which it defines the duties and powers of each of these three oversight bodies is to facilitate the administration of government affairs transparently and to fight corruption at all levels, as well as enabling the agencies overseeing the functioning of the body to choose at any time you want to bear It is the responsibility of the investigation, and if the commission chooses to bear this responsibility, the investigating judge will transfer the full case file to the commission immediately, cooperate with it, inform it about the case, and stop doing the investigation that it was conducting.

As for the fourth section of the order, it specified the powers and duties of the Public Integrity Commission as follows:

1. The Commission (the Public Integrity Commission) has the authority to investigate corruption cases that took place in the past from July 17, 1968 until now.
2. The Commission may refer information related to possible violations of the rules of conduct to the head of the government department that employs the suspected violator or to the inspector general attached to that department, and it may attach to that information a recommendation to take disciplinary measures, and it may also refrain from attaching such a recommendation.
3. The Commission shall establish procedures to receive allegations of corruption, and the Office of the Investigator shall receive and investigate those allegations and take all appropriate and necessary measures to protect the identity of informants, unless the informant relinquishes this protection.
4. The Commission employs, among other persons, financial auditors, investigators and first-degree investigators.
5. When the investigating judge initiates the procedures for investigating a corruption case, he informs the Director of Legal Affairs of the Commission accordingly and informs the Commission of the progress of the investigation first-hand, upon its request.
6. The Commission issues binding regulations requiring officials to disclose their financial interests, and these regulations are designed to win public confidence in the integrity and transparency of government services.
7. The Commission issues a revised text of the rules of conduct to clarify and emphasize the standards of ethical behavior that employees of the Iraqi government must adhere to. The Commission consults with the National Center for Consultation and Development of Government Administration during its review of the rules of conduct. It also consults with the general inspectors in the Iraqi ministries and every employee must A government has to sign a pledge to abide by the rules of conduct as a condition of employment, and heads of government departments must do the work necessary to ensure that employees sign these pledges.
8. The Commission may propose to the national legislature legislation designed to eliminate corruption and develop a culture of integrity, integrity, transparency, accountability, exposure to interrogation, and fair dealing in the government.
9. UNHCR provides public and educational programs for government and Iraqi employees that are appropriate for developing a culture of integrity, integrity, transparency, accountability, and fair dealing in public services.
10. Neither UNHCR nor its employees exercise discrimination in the performance of their duties on the basis of religious, sectarian, ethnic, or ethnic affiliation, or on the basis of affiliation with a party, political creed, clan, or tribe
11. When carrying out all its operations, the Commission observes strict adherence to recognized legal procedures and ensures that they are preserved and complied with.

## The Concept and Types of Corruption

In order to achieve the concept of corruption clearly, the researcher reviews some of the definitions of administrative, economic and supervisory thought that have been defined by corruption as listed in the following table:

(Alliott, 2008) (Misuse by public actors and individuals of public roles and resources and their use for unlawful purposes of political influence)

1. As for (Sideman), corruption is similar to law, truth, and beauty have no agreed definition, and defines it as “demanding special considerations in public decision-making” (Payose 2005).
2. As for Robert Klettgaard, he has expressed corruption in his book (Control of Corruption)
3. Corruption = monopoly + freedom of action - accountability
4. Transparency International has developed this formula and put it in the following manner: - Corruption = (monopoly + freedom to act) - (accountability + integrity + transparency) (Al-Najjar, 2008).
5. As for the World Bank, it has known corruption (“Misuse of public office for private gain”).
6. As for Transparency International, it defined corruption as “(the behavior practiced by officials in the public or government sector, whether they are politicians or civil servants with the aim of illegally enriching themselves or their relatives and through the use of the power granted to them).” (Shukr, 2008)
7. The Encyclopedia of Social Sciences defined administrative corruption as: ((Using public influence to achieve private profits or benefits, including all kinds of bribes of local and national officials, or all political officials or the judiciary, but excluding bribes that occur among private sector institutions))

and also defined it as (exit On the law and public order and not abiding by them in order to achieve political, economic and social interests of the individual or a specific group) (WWW.ciet.org)

8. As for the International Monetary Fund) I M F) corruption has been defined (the relationship of long, accredited hands that aim to obtain benefits from this behavior for one person or a related group between individuals) (Muhammad, 2008).

Administrative corruption is defined as the activities that take place within a governmental administrative apparatus that actually distract that organ from its official goal, which represents a public interest in favor of special goals, whether in a renewed and continuous form or not, and whether it is in an individual or collective organized manner (The Believer and Others, 1997). It was also defined as a mistake or an intended deviation from the paths that the state draws to serve the country and its construction, with the aim of achieving personal interest through the public interest (Narrator, 1999).

It is an abuse of authority, violation of behavioral and ethical laws, laws and standards, and distracting the administrative apparatus from achieving the goals of the public interest for the purpose of achieving private interests (Saleh, 1999). Administrative corruption is the exploitation of the public office and public sources to achieve personal benefits, whether this exploitation is motivated by a personal employee or the result of pressure exerted by individuals from outside the government apparatus (Golden, 2001). And the definition of administrative corruption from the Islamic point of view in general is the lack of adherence to the legal rules prescribed in Islam. The definition of corruption came in the development report issued by the World Bank as the abuse of public authority in order to obtain private gains (Al-Jabri & Al-Qaisi, 2005). Financial corruption is represented in the overall financial violations and violation of financial laws that regulate the administrative and financial work in the state and its institutions, such as the phenomenon of exploiting the public job to achieve personal interests and the phenomenon of wasteful use of public money, which takes multiple forms and images, the most widespread of which is the waste of public funds in spending on buildings, furniture and equipment Unnecessary and the salaries and wages paid to escorts and guards without a real need, in addition to excessive use of government cars for domestic and personal purposes, and contravening the instructions issued by the financial Different. The professional organizations concerned with the auditing profession were concerned with fraud and embezzlement as a form of multiple forms of financial corruption. The reason for these organizations' interest is due to several factors, the most important of which are:

1. Restoring confidence in the audit profession's credibility, which was shaken after the failures that occurred in many companies whose fraud was one of the reasons?
2. Avoiding the judicial procedures that the audit offices may be exposed to as a result of their inability to discover fraud cases in the financial statements.

Corruption may take multiple manifestations, starting with the abuse of public authority for personal gain, and in this sense reducing bribery, embezzlement of funds, extortion, fraud, favouritism, fraud, forgery and other practices that harm the country's economic and financial resources as well as its impact on society and the individuals working in it. Submitted by the United Nations Development Program, UNDP, it is the material and moral benefits that the spoiler reaps that motivate him to commit such acts, which may take one or more of the aspects listed below:

#### Global Dynamics of Corruption, October 2002

1. Bribery, which means that a person often has a financial benefit to pass or execute business other than legislation and legal rules regulating business or profession assets.
2. Nepotism: Passing what you want (political, regional, regional, or hegemonic organizations) through their influence than they do not deserve at all.

3. Favoritism: favouring one party over another without the right to grant contracting, bidding, and a lease and investment contract.
4. Wasta mediation is the intervention of a person with a position (functional or political party organization) in favour of those who are not entitled to appointment, assignment of contract, or occupation of position.
5. Blackmailing: forgery and obtaining money from people, using their job position, with legal or administrative justifications.

## The Economic Environment

The deterioration of the economic conditions in any country is considered an essential reason for the spread of administrative corruption as it directs the behavior of the individual towards the practice of fraudulent methods to satisfy his basic needs.

The manifestations of the deteriorating economic conditions include the following:

1. The failure of the developmental policies adopted by the state.
2. Difference in income distribution.
3. The prevalence of unemployment in addition to economic factors related to the individual himself, including:
  - A. High inflation rates that are not accompanied by sufficient salaries in return for the employee gets at his work.
  - B. There is a lot of financial pressure on the employee, such as personal debts.
  - C. Wasteful and extravagant lifestyles.

All of this is associated with other economic factors, including:

- A. The absence of incentive systems that help serious workers to make more tender and adhere to work ethics and requirements and to create in them a sense of belonging and loyalty to the homeland and society.
- B. Failure to specify salaries on a sound scientific basis based on analyzing and describing work, in addition to losing the proportionality between the work contents and work difficulties and the level of salaries allocated to it.
- C. Loss of justice in promotion policies.
- D. "The Believer and Others, Previous Source: 67"

There are other reasons that we cite as follows:

**Weakness of the Internal Control System:** We have already indicated in the second chapter that the internal control system is a set of procedures and methods adopted by the administration in setting an organizational plan for the purpose of protecting the assets from damage, loss and reassurance to the accuracy of accounting and statistical data and achieving maximum production efficiency while ensuring workers' adherence to policies. The plans drawn by management and from it are clear how important the role of the internal control system is in the integrity of the unit's resource management. Studies have shown that there is a close correlation between the strength or weakness of the internal control system and the existence of the phenomenon of administrative corruption in the unit. When the system is weak, it facilitates the passage of illicit financial and accounting operations, and as such will be a major cause of administrative corruption.

**Lack or Weakness of the Internal Audit Units:** One of the most important tasks of the internal audit is to supervise the progress of financial and accounting operations through the internal control system and to follow and propose improving it and developing it, and therefore the absence or weakness of this unit, the system is subject to violations and breaches without supervision and thus helps to spread corruption Administrative in those units.

**Lack of Transparency and Accountability:** Lack of transparency and accountability is one of the reasons behind the high levels of corruption. It is easy for corruption behavior to grow up and perpetuate in systems that lack that. And when citizens find themselves without mechanisms that enable them to hold government officials accountable, they will necessarily end up submitting to their requests and behaviors. Corrupt and often corrupt government officials remain in their positions due to the lack of transparency, which allows them to conceal corruption and cover it up by refusing to provide any information or giving the wrong information. (Farhan et al., 2006)

**Lack and Shortage of Legislations:** One of the main reasons is the absence of legislation that provides real deterrence or its existence and lack of implementation. The lack and lack of legislation to keep pace with changes and economic, social and surrounding conditions leads to a lot of confusion and interpretations in interpretation and open the way for misapplication and thus an increase in cases of administrative corruption.

**The Large Number of Exceptions and Discretionary Powers in Laws and Regulations:** When the legislation includes excessive exceptions and powers, the application will allow a lot of jurisprudence and the adaptation of cases according to the whims of specific persons to achieve special benefits and gains.

**Frequent and Inconsistent Laws and Regulations:** Excessive enactment of laws and regulations without a real study may create an appropriate climate for administrative corruption, as this leads to the multiplicity of laws, regulations and devices entrusted with their implementation and the complexity of linking procedures and thus the emergence of some gaps in laws and regulations and in this way encouraging administrative corruption In addition to the possibility of impunity.

**Weakness of Penalties:** Corruption grows in the environment in which violators know that they are safe from arresting and punishing them. And when the punishment is not appropriate to deter corruption, the justice system is very slow in its response to the violations, and the incentives for corrupt behavior when it exceeds the potential costs, this contributes to the exacerbation of administrative corruption.

**Low Wage Rates:** Low wages compel some public sector employees to resort to corruption to meet their daily needs, which makes accepting or dealing with bribery the only available source for them to earn their pension.

The problems of administrative leaders, especially with regard to random selection and appointment based on social foundations. The accompanying deficiencies in planning awareness and the involvement of administrative leaders in routine work that is far from the functions of senior management represented in policy formulation, planning, decision-making, follow-up and monitoring.

There are those who attribute the causes of administrative corruption to many of the factors that surround society in every country and these factors can be called what is called the environment and the surrounding influences, as each case or phenomenon cannot work or arise on its own, but there are influences surrounding it that are represented by three basic influences Which:

1. The moral and educational reality of society.
2. The nature of the economic system and labor relations.
3. The country's ruling political system.

Therefore, the level of moral and educational reality for the citizens of each society is one of the concepts that feed into the educational aspects. As well as the nature of the economic system and the extent of its development and the role of the political system in the service of pain.

## **RESEARCH METHODOLOGY**

With the spread of the phenomenon of administrative and financial corruption and with the increase in public spending and the expansion of the activities of the state, it became necessary to have multiple and sophisticated bodies to monitor and measure performance in a manner that ensures the largest possible amount of accountability, if the traditional financial control method (financial audit) aims to verify that the financial statements cross Truthfully about the results of operations and financial position in the light of the accepted accounting and financial systems, which is thus essential and important in the control process, but it is not sufficient to ensure that the economic units achieve the goals set adequately and effectively. The research problem is represented by the lack of economic units or their non-compliance with effective systems to monitor and evaluate performance that helps to correct deviations and improve the quality of the performance of these units, whose impact is reflected in the contribution and influentially in reducing cases of administrative and financial corruption, as the preservation of public money is extremely important It requires procedures and means to define how it is managed and methods to protect it from waste, loss, misuse, theft and manipulation. The importance of the research comes from the following points:

1. Shedding light on the conceptual framework of corruption and its types and the extent of its ability to harm the state and its economy.
2. Shedding light on one of the important state monitoring agencies, the Integrity Commission, and its role in combating corruption in Iraq.
3. Highlighting some of the activities of the Integrity Commission for the period from 2005 beginning its establishment until the end of the year 2010.

## **RESEARCH OBJECTIVE**

The research aims to clarify the role of the Integrity Commission in reducing the phenomenon of administrative and financial corruption, by verifying that performance in the state's public institutions is carried out in the correct manner and at a degree of efficiency and effectiveness and identifying strengths and weaknesses and developing appropriate solutions, and the need to perform in accordance with specific criteria and indicators for it To reach the best practices in a way that enables the administration to take appropriate decisions, rationalize public spending, and achieve effective and efficient oversight to avoid any manifestation of tampering with public money.

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## **Research Hypothesis**

The research is based on the following hypotheses:

1. The presence of the phenomenon of administrative and financial corruption in government departments in general.
2. The presence of a strong and efficient oversight body leads to a reduction in the phenomenon of administrative corruption and thus contributes to protecting public money and ensuring the performance of the public job in an efficient and honest manner.

## THE PRACTICAL SIDE

### First: Public Integrity Commission

The Public Integrity Commission was established by virtue of the order (55) for the year 2004 issued by the Coalition Provisional Authority for the year 2004 and it is an independent government body as stated in Article (102) of the Iraqi constitution and the goal of establishing this body was to implement and implement anti-corruption laws and public service standards and propose legislation Additional requirements when necessary in addition to implementing awareness-raising and public education initiatives in order to strengthen its demands to find responsible and transparent leadership that is accountable and accountable. The Public Integrity Authority works in cooperation with the Office of Financial Supervision and with inspectors general to implement and apply anti-corruption laws as the main organ J Iraq is responsible for that.

The second section of Ordinance (55) for the year 2004 has organized the terms and conditions related to the powers delegated to the Public Integrity Commission and the Financial Supervision Bureau and the public inspectors as the Public Integrity Commission is the main body in Iraq responsible for implementing and implementing anti-corruption laws while the Financial Supervision Bureau is responsible for detecting Corruption, waste, and misbehavior in ministries and other governmental organizations, and the Bureau does not retain any powers of enforcement or enforcement in the area of law enforcement, but rather transmits all evidence of fraud, waste, and misconduct to the Inspector General in the Ministry with the highest As for the general inspectors, they should implement and maintain the system in their ministries, in addition to investigating all matters referred to them, and submit the results of their investigations and recommendations to the concerned minister and the Public Integrity Authority for final review and take appropriate measures. The above-mentioned authority authorized the Public Integrity Authority to use criminal procedures from Postponed and adjudicated cases related to misconduct.

The purpose of designing this system (what is meant by the Authority's system) in which it defines the duties and powers of each of these three oversight bodies is to facilitate the administration of government affairs transparently and to fight corruption at all levels, in addition to enabling the agencies overseeing the functioning of the commission to choose at any time It is the responsibility of the investigation, and if the commission chooses to bear this responsibility, the investigation judge will transfer the full case file to the commission immediately, cooperate with it, inform it about the case, and stop doing the investigation that was being conducted.

### Second: Powers of the Public Integrity Commission

As for the fourth section of the matter, it specified the powers and duties of the Public Integrity Commission as follows:

1. The Commission (the Public Integrity Commission) has the authority to investigate corruption cases that took place in the past from July 17, 1968 until now.
2. The Commission may refer information related to possible violations of the rules of conduct to the head of the government department that employs the suspected violator or to the inspector general attached to that department, and it may attach to that information a recommendation to take disciplinary measures, and it may also refrain from attaching such a recommendation.
3. The Commission shall establish procedures to receive allegations of corruption, and the Office of the Investigator shall receive and investigate those allegations and take all appropriate and necessary measures to protect the identity of informants, unless the informant relinquishes this protection.
4. The Commission employs, among other persons, financial auditors, investigators and first-degree investigators.

5. When the investigating judge initiates the procedures for investigating a corruption case, he informs the Director of Legal Affairs of the Commission accordingly and informs the Commission of the progress of the investigation first-hand, upon its request.
6. The Commission issues binding regulations requiring officials to disclose their financial interests, and these regulations are designed to win public confidence in the integrity and transparency of government services.
7. The Commission issues a revised text of the rules of conduct to clarify and emphasize the standards of ethical behavior that employees of the Iraqi government must adhere to. A government has to sign a commitment to abide by the rules of conduct as a condition of employment, and heads of government departments must do the work necessary to ensure that employees sign these pledges.
8. The Commission may propose to the national legislature legislation designed to eliminate corruption and develop a culture of integrity, integrity, transparency, accountability, exposure to interrogation, and fair dealing in the government.
9. UNHCR provides public and educational programs for government employees and the Iraqi people that are appropriate for developing a culture of integrity, integrity, transparency, accountability, and fair dealing in public services.
10. Neither UNHCR nor its employees exercise discrimination in the performance of their duties on the basis of religious, sectarian, ethnic, or ethnic affiliation, or on the basis of affiliation with a party, political creed, clan, or tribe
11. When carrying out all its operations, the Commission observes strict adherence to recognized legal procedures and ensures that they are preserved and complied with.

### Third: Study Reports of the Commission for the Period from 2005 To 2010

The researcher has studied the reports of the commission for the period from 1-1-2005 to 31-12-2010 issued by the authority.

When examining Table No. (1) For the number of persons sentenced from the establishment of the commission until the year 2009 and its details are shown in the below:

	<b>The concerned party</b>	<b>Number of convicts until 31/12/2008</b>	<b>Number of convicts 2009</b>	<b>Total</b>
1	Ministry of Interior	100	19	119
2	Ministry of Defense	53	22	75
3	Ministry of Finance	58	19	77
4	Ministry of Municipalities and Public Works	23	2	25
5	Ministry of Higher Education and Scientific Research	25	17	42
6	Undefined and sporadic	5	26	31
7	Ministry of Health	15	14	29
8	Nineveh Provincial Council		28	28
9	Ministry of Oil	17	10	27
10	Ministry of Commerce	19	7	26
11	Ministry of Transportation	17	5	22
12	Ministry of Communications	10	9	19
13	Ministry of Education	6	10	16
14	Ministry of Justice	2	12	14
15	Baghdad Municipality	10	2	12
16	Ministry of Labor and Social Affairs	2	8	10

17	NGOs	2	9	11
18	Integrity Commission	7		7
19	Election Commission	1	6	7
20	Ministry of Housing and Construction	2	4	6
21	Karbala Provincial Council	1	5	6
22	Ministry Council	5		5
23	Ministry of Agriculture	4	1	5
24	Ministry of Electricity	2	2	4
25	Ministry of Industry and Minerals	2	2	4
26	Iraqi media network		4	4
27	Ministry of Water Resources		4	4
28	Ministry of Planning and Development Cooperation	2	1	3
29	Wasit Provincial Council		2	2
30	Ministry of Displacement and Migration		3	3
31	Babylon Provincial Council	1	1	2
32	Ministry of Sports and Youth	1	1	2
33	Al-Sadr City Council	1		1
34	Ministry of Environment	1		1
35	Ministry of Culture	1		1
36	Intelligence agency		1	1
37	Shiite Endowment office		1	1
38	Babylon province		1	1
39	Supreme Judicial Council		1	1
40	Iraqi Scientific Academy		1	1
51	United Bank for Investment		1	1
	Total	395	261	656

It is clear from the above table that we find that the Ministry of Interior ranked first with its number of spoilers followed by the Ministry of Defense and then the Ministry of Finance and this is a very dangerous indication as those who are supposed to protect public money are the ones who steal it is also noticed that the total of those convicted of corruption since the establishment of the commission until the end of six 2008 was 297 while it rose to 296, and this indicates two things: the first is the persistence of corrupt people to engage in plundering of public money and increase them by almost 100%, and the second indicates an increase in the activity of the Integrity Commission in a manner Invites to contract and indicates Table No. (2) regarding the number of cases covered by the amnesty law during 2009 and shown below.

<b>Ministries</b>	<b>Number of issues</b>	<b>The number covered by the amnesty</b>	<b>The number of issues did not specify where the value of</b>	<b>The number of cases identified the value of</b>	<b>The value of corruption in the case in dinars</b>
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			<b>corruption</b>	<b>corruption</b>	
Ministry of Interior	87	120	59	28	1,68,60,000
Ministry of Municipalities and Works	43	61	40	3	0
Ministry of Finance	24	33	7	17	1,61,47,91,000
Ministry	22	35	16	6	47,84,40,000
Ministry of Justice	21	26	18	3	10,00,00,000
Ministry of Higher Education and Scientific Research	17	22	11	6	0
Ministry of Industry and Minerals	14	20	13	1	3,90,00,000
Ministry of Education	13	18	13	0	0
Ministry of Health	12	21	8	4	1,36,16,000
Ministry of Transportation	11	24	7	4	2,78,30,00,000
Ministry of Commerce	9	18	9	0	0
Ministry of communications	9	12	5	4	12,50,000
Ministry of Electricity	8	18	7	1	1,88,40,00,00,000
Ministry of Labor and Social Affairs	8	9	5	3	1,57,50,000
Ministry of Defense	8	13	7	1	3,00,000
Najaf Provincial Council	6	10	7	0	0
Miscellaneous	3	6	6	0	0
Ministry of Agriculture	3	7	2	1	0
Ministry of Sports and Youth	3	3	3	0	0
Shiite Endowment office	3	2	2	1	0
Municipal councils	2	3	3	0	0
Non-governmental organizations	2	2	2	0	0
Independent High Electoral Commission	1	8	2	0	0
Ministry of Displacement and Migration	1	1	1	0	0
Ministry of Environment	1	1	1	0	0
Integrity Commission	1	1	1	0	0
Council of Ministers	1	3	1	0	0
Babylon province	1	1	1	0	0

Total	334	498	257	83	1,93,46,30,07,000
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It is clear from the above table that the number of cases covered by the amnesty law during 2009 was 340 and the number of people covered by the amnesty is 498 people, and we do not know the reason for the amnesty for those who looted public money, especially since the total amount was 193,463,007,000 Iraqi dinars, an amount equivalent to more than 150 million dollars, knowing that The amount included only 257 cases in which the value of corruption was determined out of 340 cases, meaning that there are 83 cases in which the value of corruption was not determined, and we do not know the number would reach you if the value of corruption was determined in it. Table No. (3) Shows the number of closed criminal cases and the number of accused persons for not agreeing to the reference in accordance with the provisions of Article (136 / B) for the year 2009 and explained in the following:

<b>No</b>	<b>Examples of acclaimed crime</b>	<b>Amount or status</b>
1	Arrest the Legal Adviser and a number of senior officers in the Ministry of Defense caught red-handed bribery	€ 7,79,075
2	Arrest the representative of a group of Turkish and Lebanese contracting companies offer a bribe	1.965,000,000 billion dinars
3	Arrest the head of the military court in Najaf in the act of bribery	17 billion dinars
4	Arresting employees in the governorate of Baghdad, bribery in exchange for the release of ancestor	40.788.960 million dinars
5	Network identity fraud set the conditions of civil and public agencies for the sale of real estate owned by citizens outside Iraq	Auxiliary materials: 2519 soldiers
6	Arrest the gang smuggling stolen traces	147.756.294 million dinars
7	Arrest of an intelligence officer impersonating a black oil quota	Forged Bachelor of Agriculture document
8	Arrest one of employees of the Integrity Commission has extorted engineer for the purpose of paying a bribe	The supply of communication devices, contrary to controls
9	Integrity investigator caught in bribery	2.238.373.000 billion dinars
10	Arrest the director of teacher education in the act of bribery Institute	89.745.904.500 billion dinars and
11	Commission officials set the vehicle inspection in the General Directorate of Traffic red-handed bribery	29.150.948 thousand euros
12	The first deputy director of the Civil Status Department was arrested along with a number of employees while falsifying civil status identities	400 thousand euros
13	Arrest the number of Ministry of Education staff caught red-handed bribery	My warehouse entry documents for incomplete materials and the release of company dues
14	Deputy director of a police station caught red-handed bribes	The conclusion of a contract with a foreign company to supply military equipment without tender
15	Arrest a gang for the falsification of papers for the purpose of illegally selling and selling real estate	Reviewing government departments and institutions

The above table shows examples of witnessed crime control operations for the year 2010, which included referring the former Minister of Agriculture to the competent court for committing the crime of wilful damage to public money, as well as referring a general manager in the Ministry of Defence to the competent court for his intentional damage to public money in addition to referring the former legal advisor to the Ministry of Defense. The competent court must harm him with the interest he works with, which shows that the competent government agencies that assign private grades are not based on valid grounds for appointment and that public money is in the hands of people who do not have the lowest levels of integrity and also do not enjoy a professional enough to manage state institutions efficiently and properly. As previously mentioned, the crimes that were diagnosed in 2009 range from forgery, embezzlement, bribery, and theft, and the year 2010 did not lessen importance than its predecessor in describing crimes. Table (3), which shows examples of convictions in corruption cases for the year 2010, confirms what was mentioned in the cases referred to in the table from 2 years to 15 years, and cases focused on the crime of embezzlement, which diagnoses a case that is often the reason behind the crime of embezzlement, which is weak systems Internal control and the absence of a separation between the function of possession and registration in most state institutions.

	<b>Career Title</b>	<b>The Crime</b>	<b>Judgment</b>
1	Chairman of the Nineveh Provincial Council and one of the members of the Council	Damage to public money	2 years
2	President of the Red Crescent Society	Embezzlement	15 years
3	Deputy Minister of Transport	Bribery	8 years
4	Former Minister of Electricity	Damage to public money	6 years
5	Former President of the High Commissioner	Embezzlement	15 years
6	Director of Finance of the High Commissioner	Embezzlement	5 years
7	An employee of the Ministry of Commerce	Embezzlement	5 years
8	Accountant of the Ministry of Education	Embezzlement	7 years
9	An employee in the province of Babylon	Embezzlement	7 years
10	General manager of one of the municipal departments	Embezzlement	2 years
11	Former general manager at the Ministry of Finance	Embezzlement	7 years
12	Accountant at the Ministry of Foreign Affairs	Embezzlement	15 years
13	Treasurer at Al-Rashid Bank	Embezzlement	10 years
14	The Chairman of the Committee on the analysis of the tenders of the Ministry of Labor	Embezzlement	6 years
15	Former ambassador to the Ministry of Foreign Affairs	Embezzlement	10 years

Through the foregoing, it becomes clear that the integrity role played by the Integrity Commission in detecting corruption cases that it uncovered over a period of five years is clear compared to the scale of corruption prevalent in Iraq, which ranked first in the world according to internationally approved statistics. In order to confirm this prominent weakness, we put in your hand's Dear researchers, the table below shows the extent of corruption in the state's departments in four activities of concern to citizens below the poverty line, which the

state set to raise their standard of living to the extent of subsistence, no more. Which some employees seized and were exposed through cross-checking procedures in state departments to uncover these cases, which were not addressed by the General Authority of Integrity, despite its importance and its impact on the Iraqi economy in the conditions the country is going through from the period 2003-2020. These activities are grants granted to citizens by 140,000 dinars per month for the family without income.

As well as small or medium loans up to 5 million Iraqi dinars, as well as the salaries of retirees who reach amounts of up to 500,000 Iraqi dinars in addition to employees who earn more than one salary. Through examination and analysis, we find that there is no Ministry, Governorate Council, Judicial Council, Integrity Commission, or Financial Control Bureau that has not had a hand of corruption in Iraq.

<b>T</b>	<b>Name of the formation</b>	<b>The number of employees exceeding the salaries (benefits) of the social protection network</b>	<b>The numbers of employees who crossed the unemployed loans</b>	<b>In total employees who receive salaries from more than one ministry or entity not affiliated with a ministry</b>	<b>The numbers of employees who crossed the National Pension Authority</b>
1	Ministry of Justice	63	28	16	16
2	Ministry of Finance	56	59	24	51
3	Ministry of Education	649	627	145	342
4	Ministry of Culture	12	12	20	12
5	Ministry of Displacement and Migration	7	6	2	2
6	Ministry of Environment	6	32	3	5
7	Ministry of Planning	8	11	3	7
8	Ministry of Science and Technology	9	20	23	11
9	Ministry of Municipalities and Public Works	319	97	51	40
10	Baghdad Municipality	42	24	28	29
11	Ministry of oil	237	127	65	86
12	Shiite Endowment office	100	100	28	20
13	Ministry of Health	533	338	82	91
14	Ministry of Construction and Housing	133	71	45	54
15th	Ministry of Higher Education and Scientific	408	297	83	116

	Research				
16	Ministry of Transportation	49	31	107	79
17	Ministry of Water Resources	150	39	38	47
18	Ministry of human Rights	4	3	2	
19	Ministry of Electricity	456	195	77	88
20	Office of Financial Supervision	6	7		1
21	Integrity Commission	6	13	3	
22	Ministry of Labor and Social Affairs	39	45	11	29
23	Ministry of Commerce	108	59	26	91
24	Ministry of Industry and Minerals	389	203	194	122
25	Baghdad Provincial Council	2		8	
26	Nineveh Provincial Council	8	3	1	
27	The local administration of Nineveh governorate	2	3	1	2
28	Maysan Provincial Council	1		1	3
29	Anbar Provincial Administration	1	5		2
30	Wasit Provincial Council	4	2		
31	Dhi Qar Provincial Council	16	5	1	1
32	Kirkuk Provincial Council	2	1		
33	Muthanna Provincial Council	1	3	2	
34	Local administration of Al-Muthanna Governorate	6	4	1	
35	Karbala governorate local administration	8	4	2	
36	Iraqi General Broadcasting	24	23	12	18

	Service				
37	Supreme Judicial Council	39	18	2	3
38	Ministry of Interior	327	249	262	104
39	Ministry of Youth and Sports	17	17	12	4
40	Martyrs Foundation	28	17	9	13
41	Ministry of Defense	1943	287		
42	Ministry of Agriculture	149	86	9	3
43	The Central Bank of Iraq	1	1		
44	Ministry of communications	42	46		20
45	Sunni Endowment Office	57	12		
46	Public and local administration in Salah al-Din	1			
47	Council of Ministers - Office of the President of the Council	1	2	4	
48	Al-Qadisiyah Provincial Council		2	2	1
49	House of Wisdom			4	1
50	Christians and Communities Bureau			3	
51	Iraqi authority to control radioactive sources			2	
Total		6469	3234	1414	1514

## CONCLUSIONS AND RECOMMENDATIONS

### Conclusions

1. One of the most important causes of administrative corruption is the unsuccessful selection of administrative leaders and employees based on the principle of sponsorship and affiliation without focusing on the principle of practical evaluation based on competence and experience.
2. The lack of legislation that provides real deterrence and its lack of implementation if any is one of the most important reasons for the growth of administrative corruption, and the presence of obsolete laws, regulations and decisions that are not appropriate for any reason to the circumstances in which they are applied, they will be at best ineffective and at worst as an encouragement to administrative corruption.
3. Weak punishment for the perpetrator of administrative and financial corruption compared to the benefits he gets help to increase the severity of administrative corruption
4. Despite the existence of several methods and strategies to combat administrative and financial corruption, these methods and strategies if they are not based on strong and effective foundations such as a fair judiciary and the correct application of procedures in addition to the existence of a correct democratic system, may not succeed in combating the phenomenon of corruption.

5. On the field level of work, and through meetings with officials concerned with the management of institutions concerned with combating corruption and polling personally about the phenomenon of administrative corruption, most of them confirm that administrative corruption "is activities that take place within government administrative agencies that lead to the removal of administrative bodies from their official goals in favor of special goals Be it individual or group."

## Recommendations

1. Follow transparency and increase its degree through commitment to adopt international accounting and auditing standards as it is one of the most important requirements to combat administrative corruption
2. Forming a joint committee between the regulatory authorities, through coordinating its work, by issuing guidelines and instructions and following up their implementation in a manner that ensures the reduction of financial and administrative corruption
3. Focusing on preventive control through developing and activating information sources with a view to early detection, that is, the device becomes a tool for early warning and detection of violations and abuses.
4. Study negative phenomena, recurring deficiencies and accompanying loopholes against laws and regulations.
5. Adopting a democratic system based on the principle of separation of powers and the rule of law, through the submission of everyone to the law, respect for it, equality before it and the implementation of its provisions on all sides, a system based on transparency and accountability.
6. Building an independent, strong and impartial judiciary, freeing it from all influences that could weaken its work, and a commitment by the executive branch to respect its provisions.

## ENDNOTES

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