

Measures of the Harmonization of Iraqi Law with the United Nations Convention against Corruption

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Abstract

This study aims, in its introduction and two chapters, to clarify the concept of corruption crimes and the institutional and experimental framework in light of the provisions of the United Nations Convention against Corruption. It also examines the extent to which Iraqi law is aligned with the international obligations stipulated in the UN convention. The study uses the descriptive-analytical method, which begins by describing the case under study to highlight the most important points regarding the implementation and application of the provisions of the international convention within the legislative and institutional framework of Iraqi law.

One of the most important findings of the study, which requires immediate action, is the deficiencies in the independence of Iraq's supervisory institutions in combating corruption, particularly in terms of the mechanisms for appointing their presidencies. Additionally, the study points out the lack of criminalization of bribery of employees within international institutions and organizations. Moreover, the international convention needs to be more stringent and rigorous in terms of implementation by the member states.

Therefore, it is necessary to find the appropriate solutions to amend the provisions of the international convention to grant it the necessary enforcement power to achieve its objectives, as well as to make the necessary amendments at the level of Iraqi national legislation to achieve maximum compliance and alignment with the provisions of the international convention in line with the goal of combating cross-border corruption.

Keywords: Corruption, United Nations Convention against Corruption

1. Introduction

Corruption is considered a dangerous problem that affects societies, as it is a global crime with cross-border impacts. Its effects extend to the human community in general. Therefore, international efforts have been unified to combat it and mitigate its destructive effects. This resulted in the United Nations Convention against Corruption in 2003, which is the primary source for international criminal legislation to combat corruption. It includes provisions related to the institutional, legislative, and criminal frameworks for combating corruption, with obligations ranging from compulsory implementation by member states to optional adherence.

Since Iraq ratified the international convention in 2007, it has become obligated by its provisions as a duty of international implementation under international law. It must implement these provisions within its national legislative and executive system by incorporating the content of the convention into its national legislation according to internationally adopted mechanisms.

This requires stating the extent to which the measures taken by the Iraqi state in terms of legal legislation and anti-corruption institutions align with the important international obligations stated in the United Nations Convention against Corruption. Prior to that, the institutional and legislative framework of the convention itself should be outlined, along with its provisions regarding the criminalization of corrupt acts and the nature of the institutions that should be established within the institutional framework of the member states to carry out the anti-corruption process in accordance with their national legislation, which should be consistent with international obligations.

2. Problem of the study:

The problem of the study is summarized in the significant importance of combating corruption in Iraq, considering its ratification of the United Nations Convention against Corruption as an international obligation that must be implemented. Therefore, the problem of the study revolves around answering the main question: "To what extent do Iraqi national measures in the legislative and executive framework align with the international obligations stated in the United Nations Convention against Corruption?"

This main question leads to the following subsidiary questions:

1. Do the provisions of the international convention possess sufficient strength and enforceability for implementation by member states?
2. Do the Iraqi institutions working in the field of anti-corruption possess sufficient independence to carry out their tasks professionally and independently? And do these institutions have an adequate number of mandates to exercise supervision and prevent corruption crimes?
3. Does the criminal policy in Iraq in criminalizing corrupt acts align with the provisions of the United Nations Convention against Corruption in terms of adopting the intentional element? And in terms of covering all criminal acts according to the international convention?

Significance of the study:

The significance of the study stems from the necessity of aligning national legislation, the mandates and authorities of national institutions working in the field of combating corruption, with the

provisions and obligations contained in the United Nations Convention Against Corruption. This study represents a simple addition to the legal library in the efforts to combat corruption and the extent of commitment and compatibility of Iraqi national mechanisms and procedures in the field of anti-corruption with the provisions of the UN Convention Against Corruption.

3. Objectives of the study:

The study aims to illustrate the extent of Iraq's commitment to the provisions of the UN Convention Against Corruption in the institutional, legislative, and criminal frameworks, by showing the weaknesses and faults therein and recommending their rectification in line with international obligations and to achieve the objectives of combating corruption. This is to minimize the risks of corruption and its destructive effects at the national and international levels, as it is a cross-border global crime with significant impact on the human society in general.

4. Methodology:

This study is based on the descriptive-analytical methodology that starts with describing the case of the study, showing its determinants and characteristics. The methodology was employed in this study by using the anti-corruption measures and procedures in the light of the provisions of international and Iraqi national laws, in order to achieve a state of compatibility and alignment with international legal provisions.

First demand: Anti-corruption measures in light of the United Nations Convention against Corruption One of the most important international frameworks for combating corruption is the United Nations Convention against Corruption, which was established in 2003 and is considered the primary source of international anti-corruption rules, after customarily international law occupied this position.(1)

Article 1 of this convention aims to promote and support measures aimed at preventing and combating corruption, as well as enhancing international cooperation in preventing and combating corruption, and upholding the values of integrity, accountability, and proper management of public affairs and property.(2)

It should be noted that the convention did not explicitly include a definition of corruption, but its preamble included what can be understood as a definition of corruption, stating that it is "a phenomenon that affects all societies and economies, making international cooperation in preventing and combating it necessary."(4)

The United Nations Convention against Corruption included a set of binding principles and rules for the contracting parties, as well as an institutional and criminal prosecution framework for the effective intervention within the concept of corruption crimes, as follows:

First: Principles of the United Nations Convention against Corruption and the limits of commitment to it

The United Nations Convention against Corruption applies a set of main principles ensuring the limits of commitment to achieve the primary goal in the field of fighting corruption as a global crime

that transcends borders and has a general impact on the international community. The following are the most important principles included in the international agreement according to international law:

1. The Convention includes international commitment on the part of the signatory nations to adopt and implement the necessary legislative and executive procedures to implement the agreement.(6)
2. The principles and rules of the international agreement represent the minimum requirements that signatory nations should follow to combat corruption. Beyond that, the signatory states can take complementary measures, whether legislative and national or by entering into international commitments in the form of bilateral or multilateral agreements while ensuring respect for the sovereignty of the states themselves and consideration for their national interests.(7)
3. The commitment of national judiciary and investigative authorities of the signatory nations shall be in accordance with their national laws, which must be amended and adapted to conform to the provisions of the United Nations Convention against Corruption as an international obligatory commitment.(8)
4. The United Nations Convention against Corruption is a binding agreement for all signatory nations, and states that violate its provisions are subject to the rules of international responsibility according to international law. In case of a dispute between signatory nations, these disputes shall be resolved first through friendly means and negotiation, and then according to international arbitration procedures, and if otherwise, the dispute shall be referred to the International Court of Justice.(9)
5. The international agreement emphasized respect for the sovereignty of the signatory nations, and perhaps the most important aspect that characterizes the sovereignty of states is the exercise of national judiciary authority in the consideration of criminal cases related to corruption, with the importance of respecting and activating the principle of international cooperation in general and judicial assistance in the field of combating corruption. (10)

Second: The limits of international commitment to the United Nations Convention against Corruption

The United Nations Convention against Corruption is an international convention with multiple parties, and therefore dealing with it is in accordance with the rules and provisions of international law regarding the extent and boundaries of the legal obligations imposed on the contracting parties. (11)

The same applies to international agreements and treaties in general, with rules and provisions that regulate the legal obligations arising from the accession to or ratification of international agreements. This is based on the majority opinion of international law scholars who support the theory of "monism with supremacy," which emphasizes the supremacy of international law (monism) over national laws and legislations, with practical and logical considerations affirmed by international jurisprudence and practical applications. (12)

Regarding the process of incorporating international treaties and agreements, including the United Nations Convention against Corruption for 2003, it is carried out through national legislative procedures in accordance with the theory of "reception," by issuing and legislating the implementing laws of the international convention by the national legislative authority, so that the international convention becomes an integral part of national law.

The legal procedure may include amending existing national laws in line with the texts and provisions of the obligations contained in the international convention as an international obligation

that must be implemented by the contracting parties who have previously acceded to or joined it.(13)

Chapter Two

The Institutional and Criminal Framework of the United Nations Convention against Corruption

The United Nations Convention against Corruption, signed in 2003, includes a statement on the institutional framework as well as a statement on models and forms of criminalization for the effective prosecution of corruption crimes, such as:

First: The Institutional Framework of the United Nations Convention against Corruption

The United Nations Convention against Corruption obligates the parties to establish institutions or bodies through their legal competencies to implement the provisions of the convention and its principles. It should be noted that the establishment of some of these institutions is a legal obligation for the party countries, while for others it is optional. The following are included:

Establishing an authority or authorities responsible for implementing policies and necessary measures to combat corruption.

Article 6 of the United Nations Convention against Corruption obligates the parties to establish a specialized body or bodies in the field of combating corruption, which is an international obligation.(14)

These bodies are responsible for formulating public policies and taking the necessary measures to combat corruption, as well as supervising their implementation and monitoring the performance of affiliated entities to ensure their proper implementation. (15)

The competent authority or authorities responsible for enforcing the law. Article 36 of the United Nations Convention against Corruption obligates the parties to establish this authority or authorities as mandatory measures, and it is the responsibility of the party countries to establish a competent authority or specialized entity for legal access, possessing sufficient powers and functional independence in carrying out its work to ensure professionalism and impartiality. (16)

The central authority responsible for receiving requests for mutual legal assistance. Article 46 of the United Nations Convention against Corruption obligates the party countries to establish a central authority responsible for receiving requests for mutual legal assistance between party countries, and then implementing them either directly or through referral to the competent authorities. This authority is responsible for monitoring the implementation, either through diplomatic channels or through the International Police. Party countries are also required to notify the Secretary-General of the United Nations of the procedures for designating or establishing these central or central authorities.(17)

The financial intelligence unit.

Article 14(b) of the United Nations Convention against Corruption provides for an optional measure that includes directing the party countries to establish a financial intelligence unit (18). This unit, which represents a specialized national center for collecting, analyzing, and disseminating financial data, information, and reports on all corruption crimes, especially money laundering crimes,

is usually established within the central banks of the party countries or within the structures of the relevant specialized security and intelligence agencies (19). This unit serves as an assisting and supporting factor for national and international efforts in the field of combating corruption, as well as a database and information on various forms of corruption crimes and the accused individuals, both natural and legal persons, in addition to indicating the paths of transactions and banking operations suspected of corruption or related to funds and assets obtained or derived from committed corruption crimes. (20).

Second: Models and Frameworks for Criminalization in the United Nations Convention against Corruption

The United Nations Convention against Corruption includes two types of intentional offenses, which constitute corruption crimes according to its provisions. Some of these offenses are obligated to criminalize by the party countries in accordance with their national laws in conformity with the provisions of the convention, while the second type of offenses is optional for the party countries to criminalize or not within the frameworks of their national legal systems.(21)

The first category includes the following corruption crimes:

Bribery of a public official and accepting bribes.

Article 15 of the United Nations Convention against Corruption criminalizes the bribery of a public official and accepting bribes. (22)

A public official refers to an individual who holds a public office or position in the legislative, executive, or judicial authorities of the state, whether as an official or under a government contract. These acts include offering a bribe or the official's solicitation of it, and the party countries are obliged to criminalize them within their national laws. (23)

Bribery of a foreign public official and bribery of officials of international organizations.

This crime includes foreign nationals working in state institutions or residing in the country or in international organizations operating in its territory who commit the crime of bribery. Article 16(a) of the United Nations Convention against Corruption stipulates this crime. (24)

Embezzlement of public funds and laundering of money.

The crime of embezzlement of public funds committed by a public official has been criminalized in accordance with Article 17 of the international convention. (25) Party countries are obliged to criminalize it in accordance with their national laws. Money laundering as one of the forms of corruption crimes has been stipulated by Article 23 of the international convention, and party countries are legally obligated to criminalize it according to their national laws. (26)

4. Obstruction of justice

Article 25 of the International Convention criminalizes any actions committed to influence witnesses through the use or threat of force, as well as any interference with the work and responsibilities of judicial and law enforcement agencies if committed intentionally. The parties are obligated to criminalize such actions according to their national laws. (27)

The second category of corruption offenses is subject to the discretion of the parties to criminalize them or not. This category includes all corruption crimes specified in the International Convention as

corruption offenses, but the decision to criminalize them or not is optional according to the national laws and regulations of the parties, as follows:

1. Bribery of foreign public officials and officials of international organizations. The offense refers to the solicitation of bribes by foreign public officials and officials of international organizations, as outlined in Article 16 of the International Convention, which leaves the decision to criminalize it up to the national laws of the parties. (28)

2. Trading in influence.

This crime means the public or non-public employee exploiting actual or presumed authority in order to obtain personal benefits, either for themselves or for others, whether natural or legal persons, without justification and in violation of the provisions of the law. (29)

3. Unjust enrichment

This crime refers to the act of a public or non-public official exploiting actual or presumed authority in order to obtain personal benefits for themselves or others, whether natural or legal persons, without just cause and in violation of the law. Article 29 of the United Nations Convention against Corruption leaves the decision to criminalize this offense at the national level and within the competence of the parties. In this case, public officials are required to prove the legitimacy of any increase in their assets and income. This means that the presumption of violating the law is prevalent in this case, and it is up to the official to prove the opposite. This theory may contradict the principle of presumption of innocence and non-violation of the law. Most national legislations, including the Iraqi legislation, have adopted this crime.

Bribery in the private sector.

Due to the important role played by the private sector in the dominant economic system of most countries, international measures to combat corruption have criminalized bribery in the private sector in line with Article 21 of the United Nations Convention against Corruption. This criminalization includes the promise, offering, or payment of bribes, as well as their solicitation by private sector employees. (31)

Misappropriation of assets in the private sector.

Article 22 of the United Nations Convention against Corruption recommends that member states criminalize the misappropriation of assets in the private sector in order to protect them during economic or commercial transactions. This recommendation is optional for member states, but the criminalization mentioned in the text of this article aims to protect private funds, which play an important role in the international and national economies. (32)

In conclusion, it can be said that the most significant feature of the criminalization policy within the United Nations Convention against Corruption is considering criminal corruption acts as intentional acts committed deliberately, without negligence being included. This aligns with the main features and characteristics of corruption crimes, as they are intentional crimes.

Furthermore, there are criminal acts according to the agreement itself, which allowed member states to decide whether to criminalize them under their national laws. In addition, the convention criminalized corruption acts in both the public and private sectors, as well as corruption occurring in international institutions or by foreign public officials working in national institutions. The convention

also included the criminalization of the original perpetrators, partners, and contributors, especially within the framework of money laundering. The effectiveness of anti-corruption measures within the framework of the United Nations Convention against Corruption depends on the commitment of member states. It is necessary to address the legislative shortcomings within the convention itself by amending its provisions to establish stricter international legal obligations to achieve the goals and objectives of combating corruption.

Mechanisms for combating corruption in Iraq and their compatibility with international obligations
Iraq is classified according to reports issued by specialized international institutions in the field of combating corruption as one of the most corrupt countries, according to the periodic annual report on the corruption perception index issued by Transparency International for the year 2020 (33), which included that Iraq ranks 160 out of 180 countries globally. It is also located in the last group in the list of Arab countries in terms of integrity, and the danger of corruption in Iraq lies in it not being limited to a certain category of society or a specific institution, as it represents the corruption of elites and senior officials in addition to middle-class corruption (34).

Iraq, having joined the United Nations Convention against Corruption and ratified it constitutionally in 2007, has become bound by its provisions and is required to take the necessary legislative and executive measures to implement its provisions in line with international legal obligations, as follows:

First Branch:

Evaluation of the institutional framework for combating corruption in Iraq in accordance with international law

Official institutions in Iraq that have organized their provisions in accordance with their founding laws that have outlined their tasks and the procedures they have taken to combat corruption are responsible for combating corruption. They also assess the extent to which they comply with international legal obligations under the provisions of the United Nations Convention against Corruption, as follows:

First: The Federal Board of Supreme Audit

The Federal Board of Supreme Audit is considered one of the main pillars working in the field of combating corruption, and it carries out its tasks according to the provisions of the Federal Board of Supreme Audit Law No. 31 of 2011 as an independent entity subject to the supervision of the Council of Representatives in accordance with the provisions of the Iraqi Constitution for the year 2005 (35).

The Board is responsible for detecting administrative and financial violations and overseeing the spending of public funds by all state institutions. In this context, it provides financial and accounting reports, starting with quarterly reports after auditing the work of the institutions, then the annual report, which indicates the extent of compliance of these institutions in addressing the observations referred to in the quarterly report. The third report consists of the general report on the final annual accounts of the state (36).

In addition, the Board provides assistance and recommendation to help institutions exercise their duties assigned to them by existing laws to avoid administrative and financial abuses and prevent the commission of corruption crimes(37).

The researcher believes that there is a violation of one of the most important articles of the United Nations Convention against Corruption concerning the appointment of the President of the Financial Control Board. Despite the law stating that the appointment should be made by the Council of Representatives in accordance with Article (6), the practical application says otherwise. Since 2003, several individuals have been appointed as head of this important control institution by temporary appointment from the Prime Minister without seeking advice or awaiting confirmation from the Council of Representatives. This is of course a violation of the independence of the Board and its presidency from the government, making the management of the Financial Control Board under this formula a clear violation of Article (6) of the United Nations Convention against Corruption, which emphasizes the need for the independence of monitoring institutions that combat corruption.

On the other hand, there is a great importance in amending the law of this important institution to expand its jurisdiction to include proactive monitoring to prevent corruption crimes, especially after the abolition of the offices of public inspectors since 2019, which exercised proactive monitoring. This cancellation is still a subject of surprise and controversy because it has cancelled one of the most important tools for combating corruption, which performs proactive monitoring to prevent corruption before it occurs in a country that is considered one of the most corrupt countries in the world.

Secondly, there is the Integrity Commission. It is the specialized authority in combating corruption in cooperation with other monitoring institutions in accordance with its law, No. (30) of 2011, which states that it is "an independent body subject to the supervision of the Council of Representatives, with a legal and administrative independence, represented by its president or those authorized by him/her."(38)

The Commission derives its independence in carrying out its duties from the provisions of the Iraqi Constitution, which stipulate the independence of the Commission while subject to the supervision of the Council of Representatives.(39)

The Anti-Corruption Commission works towards achieving the goal of combating corruption and promoting honest and transparent governance. It is headed by a president with ministerial rank, appointed by the Parliament. The commission consists of several directorates and carries out its functions and tasks after being granted broad powers through its law, which include investigation, inquiry, and promoting a culture of integrity. The commission also monitors the increase in the financial assets of officials covered by its law.

It is worth mentioning that all the presidents of the Anti-Corruption Commission have not been appointed through the constitutional process via the Parliament, but rather they have been and still are appointed by temporary assignment from the government.

The researcher believes that this constitutes a clear violation of the constitutional provisions and a violation of Article 6 of the United Nations Convention against Corruption, as the commission's presidency lacks independence from the government since it is temporarily appointed by the government itself. This undermines the independence of the commission in carrying out its tasks.

Thirdly, there is the Office of the Administrative and Financial Prosecution. It is supposed to be established within the Public Prosecution Presidency, and it is linked to the various sub-offices in all state institutions, in accordance with the provisions of the Public Prosecution Law No. 49 of 2017. However, this office has not yet been established, and its fate is unknown. It was expected to replace the abolished General Inspectors' Offices as one of the tools to combat corruption and exercise proactive control to combat corruption.(40)

The researcher believes that the failure to implement the provisions of the Public Prosecution Law and the failure to establish the Office of the Administrative and Financial Prosecution constitute a clear violation of the law and the constitution. It also represents intentional non-compliance with the law, which at the same time constitutes a violation of the provisions of the United Nations Convention against Corruption.

Second Section

Assessment of the Legislative and Criminal Framework to Combat Corruption in Iraq in Accordance with International Commitments

Iraq has taken a series of legislative measures to implement its international commitments aimed at combating corruption, in accordance with the provisions of the United Nations Convention against Corruption. These measures include legislation of laws that regulate anti-corruption procedures to achieve international commitment on the one hand, and to specify the nature and types of corruption crimes on the other hand.

Firstly: the Legislative and Criminal Framework to Combat Corruption in Iraqi Law

Iraq has taken important steps in legislating laws that regulate anti-corruption mechanisms, including:

1- Legislation of the Commission of Integrity and Illicit Enrichment Law

The Commission of Integrity and Illicit Enrichment Law No. 30 of 2011 was amended by the Amended Law No. 30 of 2019, and it established the Commission of Integrity as the competent entity for investigating and monitoring corruption crimes, promoting integrity rules in employment, and including a reference to the types of crimes that fall within the concept of corruption crimes. The law also identified some of the acts that were considered as corruption crimes under Iraqi Penal Code Law No. 111 of 1969 in specific articles.

However, what is criticized about this law is the inclusion of non-intentional crimes listed under Article 341 of the Penal Code as corruption crimes.(41)

The researcher believes that one of the most important characteristics of corruption crimes is that they are intentional crimes that include negligence and functional mistakes. Additionally, considering non-intentional crimes listed under that article as corruption crimes, according to Article/1/3 of the

Commission of Integrity and Illicit Enrichment Law No. 30 of 2011 as amended, constitutes a clear violation of Iraq's international commitments under the UN Convention against Corruption, requiring amendments to the law to bring its provisions into line with international commitments.

Furthermore, the law did not include the criminalization of bribery or extortion of officials of international institutions operating in Iraq, which is explicitly prohibited by Article 16 of the international convention.

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Furthermore, the law did not include the criminalization of bribery or extortion of officials of international institutions operating in Iraq, which is explicitly prohibited by Article 16 of the international convention.

2. Iraqi Penal Code Law No. 111 of 1969

This law is considered the backbone of the criminal law system, and it includes the description and criminalization of acts that constitute crimes according to the general principles, including corruption crimes, where the law of the Commission of Integrity and Illicit Enrichment is based on, and it refers to the provisions of the Penal Code regarding the legal and criminal description of the acts that constitute corruption crimes according to the specific qualitative description of those crimes. The Penal Code is the basis for criminalization and punishment, and the provisions of the Commission of Integrity and Illicit Enrichment Law complement the journey of criminalization and punishment with a kind of specificity represented by corruption crimes, and it adds to it, in terms of criminalization and punishment, other acts that are derived from the legal understanding of combating corruption, and in this regard, we refer to crimes of benefiting from public money and inflating financial obligations, among others.

3. Law of the Board of Supreme Audit No. 31 of 2011

By virtue of the provisions of this law, the Board of Supreme Audit was established as one of the most important oversight bodies that exercises direct control over all financial transactions carried out by all state institutions, and the researcher sees the importance of amending this law in a way that gives the Board of Supreme Audit more flexibility in exercising its supervisory role and expanding it to include proactive supervision to prevent financial and administrative violations, many of which are considered within the concept of corruption crimes.

4. Public Prosecution Law No. 49 of 2017

Despite the enactment of this law many years ago, some of the legal provisions contained in it related to combating corruption have been suspended, especially those related to the establishment of the Financial and Administrative Prosecution, which was stipulated in Article Five of this law.

The researcher sees the importance of activating and implementing this article to serve the efforts being made in the field of combating corruption in implementation of Iraq's international commitments under the UN Convention against Corruption.

Secondly: Iraqi Procedures Adopted in the Framework of International Cooperation to Combat Corruption.

Iraq has taken a number of measures to cooperate with the international community in combating corruption, including:

1. Iraq's accession to the United Nations Convention against Corruption in 2007, which obliges Iraq to comply with its provisions, cooperate with other countries in the exchange of information, and pursue offenders.

2. Joining the Arab Convention for Combating Corruption in 2010, which is a regional agreement that aims to promote cooperation among Arab countries in the field of combating corruption, exchanging information, and enhancing human resources.

3. Formation of the National Committee for Integrity and Combating Corruption in 2011, which is the competent national entity responsible for implementing Iraq's commitments under the UN Convention against Corruption, studying corruption issues, and developing appropriate mechanisms to combat them.(43)

4. Signing cooperation agreements and memoranda of understanding with international organizations and institutions concerned with combating corruption, such as the United Nations Development Program, the World Bank, the International Monetary Fund, and the Arab Anti-Corruption and Integrity Network.

In conclusion, Iraq has taken important legislative and procedural steps to combat corruption in accordance with its international commitments, but there are still some deficiencies and gaps in the legal and criminal framework related to combating corruption that require amendment and development to meet international standards and ensure a more effective fight against corruption. Additionally, more efforts are needed to enhance cooperation and coordination between the relevant national and international entities to combat corruption and prevent its negative effects on Iraq's development and stability.

5. Conclusion:

In the conclusion of the study, the researcher reached the following results and recommendations:

6. Results:

1. The United Nations Convention against Corruption lacks strong and stringent commitment by the member states, which contradicts the severity of corruption crimes on the international and humanitarian community as a whole, considering it a transnational crime.

2. There is a clear violation of the provisions of the United Nations Convention against Corruption in Iraq, in terms of not following the constitutional and legal mechanisms to maintain the independence and neutrality of the supervisory institutions working in the field of combating corruption. This includes the appointment and assignment of their presidencies by the Iraqi governments on a temporary basis, which contradicts the provisions of the constitution and the law that states that they should be appointed by the Council of Representatives. This compromises their independence and makes them influenced by the government, which is the target of their work.

3. The relevant authorities in Iraq's failure to implement the provisions of the Public Prosecution Law regarding the establishment of the Financial and Administrative Public Prosecutor's Office, despite more than five years since the law was enacted, is a clear violation of the constitution, the law, and the international obligations under the United Nations Convention against Corruption.

4. The Integrity and Illicit Gains Commission Law includes non-intentional crimes and professional negligence, considering them part of corruption crimes. However, it does not include a provision that criminalizes bribery in international organizations and institutions operating in Iraq. This is a clear violation of the provisions of the United Nations Convention against Corruption, which criminalizes intentional corruption crimes and includes bribery in international organizations and institutions as a recommended crime.

7. Secondly, recommendations:

1. The study recommends the need to amend the provisions of the United Nations Convention against Corruption by including a provision that obliges the parties to fully comply with its provisions and to impose clear financial, economic, and political penalties in case of non-compliance or negligence in implementation. The study emphasizes that the harm caused by corruption is not limited to the national interests of the party state, but extends to the entire human society.
2. The study recommends respecting the constitutional powers granted to the Parliament in granting confidence and appointing heads of anti-corruption bodies in Iraq, namely the Integrity Commission and the Supreme Audit Board. The Iraqi government should refrain from appointing individuals affiliated with it to head these bodies in order to guarantee neutrality and independence in combating corruption.
3. The study recommends activating Article 5 of the Public Prosecution Law No. 49 of 2017, which establishes the Financial and Administrative Public Prosecutor's Office to exercise preemptive control in order to achieve the goal of preventing and combating financial and administrative corruption in all state institutions and departments, in line with the spirit of the law and in accordance with the United Nations Convention against Corruption.
4. The study recommends amending the provisions of Article (1/3) of the Integrity and Illicit Gain Commission Law No. 30 of 2011, by excluding non-intentional crimes stipulated in Article 341 of the Iraqi Penal Code No. 111 of 1969, and adding the crime of bribery in international institutions and organizations operating in Iraq to be included in the crimes of corruption punishable by law, in accordance with the provisions of the United Nations Convention against Corruption of 2003.

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Second: Research and Studies.

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