Legal and Institutional Procedures for Combating the Crime of Illicit Enrichment in Iraqi Law

Prof. Dr. Abolfath Khaleghi1*, Zahraa Haider Abbas2

*1*Criminal Law and Criminology, University of Qom, Qom, Islamic Republic of Iran | Email: ab-khaleghi@qom.ac.ir*

2PhD Candidate, Department of Criminal Law and Criminology, University of Qom, Qom, Islamic Republic of Iran | Email: Zahraaheader501@gmail.com

*Corresponding Author: Prof. Dr. Abolfath Khaleghi, Criminal Law and Criminology, University of Qom, Qom, Islamic Republic of Iran | Email: ab-khaleghi@qom.ac.ir

Abstract

Illicit enrichment is one of the most serious manifestations of financial and administrative corruption because of the harm it causes to public funds and its corrosive effect on the principles of integrity, transparency, and the rule of law. This research aims to explain the legal and institutional framework for combating illicit enrichment in Iraq by analysing the provisions of the Federal Commission of Integrity and Illicit Enrichment Law and other related legislation, and by examining the role of oversight and judicial authorities in detecting this offence and prosecuting its perpetrators. It also addresses mechanisms for financial disclosure, the freezing, confiscation, and recovery of assets, and the effectiveness of the procedures adopted to curb illicit-enrichment offences. The research concludes that combating this offence requires the development of the legislative framework, stronger coordination between oversight and judicial institutions, and the effective activation of preventive and deterrent mechanisms in a manner that protects public funds and consolidates the principles of integrity and transparency.

Keywords: Illicit enrichment; corruption; Federal Commission of Integrity; public funds; Iraqi legislation.

Introduction

First: Research Problem

Illicit enrichment is one of the most serious forms of financial and administrative corruption because it constitutes an assault on public funds, weakens confidence in public institutions, and undermines the principles of integrity, transparency, and the rule of law. Despite the multiplicity of Iraqi legislation and the oversight and judicial bodies responsible for combating corruption, this offence continues to pose a genuine challenge to the Iraqi State. This raises questions concerning the adequacy and effectiveness of the legal and institutional framework in limiting it.

The principal research problem is expressed in the following question:

To what extent have the legal and institutional measures adopted in Iraq contributed to limiting the crime of illicit enrichment, and how adequate are the legislation and the oversight and judicial bodies in ensuring an effective response to this offence?

This principal question gives rise to several subsidiary questions, the most important of which are:

1. What is meant by the crime of illicit enrichment, and what are its legal nature and constituent elements?
2. To what extent is Iraqi legislation regulating illicit enrichment adequate to address the various forms of financial and administrative corruption?
3. What roles do the Federal Commission of Integrity, the Federal Board of Supreme Audit, the Public Prosecution Service, and the judiciary play in combating illicit enrichment?
4. What are the principal legislative and institutional challenges that limit the effectiveness of combating illicit enrichment in Iraq?

Second: Research Hypotheses

The research proceeds from the following principal hypothesis:

The effectiveness of combating illicit enrichment in Iraq does not depend solely on the existence of legal provisions; rather, it is linked to the degree of integration between the legislative framework and the institutional, oversight, and judicial mechanisms, as well as their practical capacity to enforce the law, detect violations, and ensure accountability.

This principal hypothesis gives rise to the following subsidiary hypotheses:

1. Iraqi legislation concerning illicit enrichment contains important legal rules, but it suffers from certain shortcomings and ambiguities that limit its effectiveness.
2. Weak coordination among oversight, investigative, and judicial bodies adversely affects the efficiency of efforts to combat illicit enrichment.
3. The financial-disclosure system constitutes an important preventive instrument, but its effectiveness depends on the existence of accurate mechanisms for verifying submitted information and holding violators accountable.
4. Developing technical and oversight infrastructure and modernising legislation contribute to strengthening the capacity to trace and recover illicit assets.

Third: Research Objectives

This research seeks to achieve the following objectives:

1. To explain the concept of illicit enrichment, its legal nature, constituent elements, and the conditions required for its commission.
2. To analyse the Iraqi legislative framework governing the fight against illicit enrichment and assess its adequacy and effectiveness.
3. To evaluate the role of oversight and judicial institutions in detecting illicit-enrichment offences and prosecuting their perpetrators.
4. To present legal and institutional proposals and recommendations that contribute to developing the system for combating illicit enrichment, strengthening integrity and transparency, and protecting public funds.

Fourth: Significance of the Research

The significance of this research lies in its examination of one of the most serious forms of financial and administrative corruption: illicit enrichment. This offence directly threatens integrity, transparency, and the sound management of public funds, while adversely affecting economic development, institutional stability, and the rule of law. The scientific and practical significance of the research may be stated as follows:

1. Academic significance: The research enriches Iraqi legal scholarship through a specialised analysis of the legislative and institutional dimensions of illicit enrichment. It identifies deficiencies in the legislation in force and proposes appropriate solutions for its development.
2. Practical significance: The research highlights the role of oversight and judicial bodies in combating illicit enrichment and offers proposals and recommendations capable of strengthening the effectiveness of the legal and institutional anti-corruption framework and protecting public funds.
3. It demonstrates the importance of preventive measures, particularly the financial-disclosure system, in the early detection of illicit enrichment and in limiting the exploitation of public office for personal gain.

Fifth: Research Methodology

The research adopts an analytical method by examining the legal provisions governing illicit enrichment under Iraqi legislation, explaining their rules and legal effects, and assessing their effectiveness in combating this offence.

It also employs a descriptive method to explain the existing institutional framework concerned with combating illicit enrichment and the role of oversight and judicial authorities in limiting this offence.

The research further draws on the comparative method whenever necessary by referring to relevant legislation, international conventions, and comparative experiences, with a view to benefiting from them in evaluating Iraqi legislation and proposing appropriate solutions for its development.

Sixth: Structure of the Research

The nature of the subject requires the research to be divided into two sections, preceded by an introduction and followed by a conclusion, as follows:

Section One: The Legislative Regulation of Illicit Enrichment under Iraqi Law

Subsection One: The National Legal Framework for Combating Illicit Enrichment.

Subsection Two: Assessing the Effectiveness of Legal Provisions in Limiting the Offence.

Section Two: The Institutional and Oversight Framework for Addressing Illicit Enrichment

Subsection One: The Role of Oversight and Judicial Bodies in Combating Illicit Enrichment.

Subsection Two: Means of Strengthening Transparency and Integrity in Public Office.

The research concludes by presenting its principal findings and a set of recommendations and proposals intended to develop Iraq's legal and institutional framework for combating illicit enrichment, protect public funds, and strengthen integrity and transparency.

Section One: The Legislative Regulation of Illicit Enrichment under Iraqi Law

Subsection One: The National Legal Framework for Combating Illicit Enrichment

Effective action against illicit enrichment cannot be achieved unless it rests on an integrated legal framework that defines the conduct constituting the offence, the persons subject to its provisions, and the mechanisms of monitoring and legal accountability. In Iraq, the legal regulation of this offence is not confined to a single enactment; rather, it extends across several interrelated laws that contribute, directly or indirectly, to combating illicit enrichment and financial and administrative corruption. [1] Accordingly, this subsection examines Illicit Enrichment Law No. 15 of 1958 and its amendments as the direct legislative foundation, followed by the related laws that support the fight against this offence, foremost among them the Penal Code, the Federal Commission of Integrity Law, and the Anti-Money Laundering Law.

Part One: Illicit Enrichment Law No. 15 of 1958 and Its Amendments

Illicit Enrichment Law No. 15 of 1958 constituted the first legislative foundation adopted by the Iraqi legislature to address enrichment resulting from the abuse of public office or administrative influence. It was enacted in a historical context marked by a growing need to protect public funds and strengthen oversight of public officials and persons occupying positions involving financial or administrative influence. Practical experience had demonstrated that certain forms of corruption could not be adequately addressed through the traditional criminalisation rules contained in the Penal Code, particularly where bribery, embezzlement, or trading in influence could not be proved directly despite a clear and unexplained increase in the assets of certain public officials. The Law possesses a distinctive legislative character that differentiates it from conventional penal provisions: it does not merely criminalise a specific physical act, but adopts an unexplained increase in wealth as a legal indicator requiring explanation and accountability. It therefore represents a relative departure from the traditional conception of a criminal offence based on direct proof of the criminal act and establishes a category of offences linked to financial transparency and disclosure of sources of income.

First: The Rationale for Criminalisation under the Illicit Enrichment Law

The legislative rationale underlying the Illicit Enrichment Law is based on the legal premise that the assets of a public official or a person entrusted with a public service should be proportionate to that person's lawful income and declared legal sources. Any substantial increase that cannot be legitimately explained gives rise to suspicion that public office or influence has been unlawfully exploited. The Iraqi legislature therefore sought to address a special class of offences that are difficult to detect through conventional evidence, as their perpetrators frequently conceal their conduct and employ multiple means to disguise the origin of unlawfully acquired funds. Consequently, the concept of "unexplained enrichment" became the basis of criminalisation under the Law, serving as an indicator of possible prior or accompanying acts of corruption. [1] This legislative approach is consistent with international developments in anti-corruption law. Numerous comparative legal systems hold public officials accountable for substantial increases in their assets when they are unable to demonstrate a lawful source, while international instruments, particularly the United Nations Convention against Corruption, have reinforced the criminalisation of illicit enrichment as a legal mechanism for combating financial and administrative corruption.

Second: The Scope of Persons Subject to the Law

The Iraqi legislature identified the categories of persons subject to the Illicit Enrichment Law in a manner directed at those most closely connected with public funds or possessing administrative and functional influence. The Law is not confined to public officials in the traditional sense; it extends to persons occupying positions that enable them, by reason of their functions or powers, to obtain unlawful financial benefits. The importance of this expanded personal scope lies in preventing functional circumvention through the exploitation of official status or administrative influence to accumulate unexplained wealth. It also helps close loopholes that could otherwise permit avoidance of liability through intermediaries, relatives, or indirect transfers of assets.

Nevertheless, this broad scope raises questions concerning the precision with which the persons subject to the Law are defined, particularly in light of the evolution of public functions and the

(1) Alaa Nasser Hussein, The Legal Regulation of the Crime of Illicit Enrichment, College of Law, University of Baghdad, 2018, p. 87.

(1) Hussam Mohsen Abdulaziz, Illicit Enrichment and Means of Prevention: A Comparative Analytical Study in Arab Legislation, Al-Noor Journal for Legal Studies, 2024, p. 39.

emergence of new forms of public administration, government contracting, and public-private partnerships. These developments require the legal criteria governing the persons covered by the Law to be updated.

Third: Financial Disclosure as a Preventive Instrument

The Iraqi legislature adopted financial disclosure as a preventive mechanism for the early detection of illicit enrichment. The system is designed to compare the financial position of an official or public employee before and after assuming office and to assess whether lawful financial resources are proportionate to the assets actually acquired. The financial-disclosure system is one of the most important modern anti-corruption tools because it shifts oversight from a reactive stage following the commission of an offence to proactive prevention through the periodic monitoring of changes in financial position. (1)

Part Two: Related Legislation (the Penal Code, the Federal Commission of Integrity Law, and the Anti-Money Laundering Law)

The fight against illicit enrichment in Iraq is not based solely on the Illicit Enrichment Law. It rests on an integrated legislative framework in which penal, oversight, and procedural rules interact, with each law forming part of a comprehensive national system aimed at eliminating the sources of corruption and pursuing its financial proceeds.

The significance of the related legislation arises from the fact that illicit enrichment is often the direct or indirect result of other offences, including bribery, embezzlement, trading in influence, and money laundering. This requires a coherent legislative framework capable of detecting the offence, prosecuting its perpetrators, and imposing appropriate penalties.

First: The Role of the Iraqi Penal Code

The Iraqi Penal Code is among the most important supporting enactments in combating illicit enrichment because it criminalises conduct that generates unlawful wealth, including bribery, embezzlement, intentional damage to public funds, abuse of public office, and breach of official duties. Illicit enrichment often does not appear as an isolated act; rather, it is the direct result of a chain of public-office offences that unlawfully inflate a person’s assets. The Penal Code therefore performs a complementary function by providing the penal basis for the predicate offences that produce illicit enrichment. Custodial penalties, financial penalties, and confiscation under the Penal Code also constitute important deterrent measures against offences that serve as sources of illicit wealth. (2)

Second: The Role of the Federal Commission of Integrity Law

The Federal Commission of Integrity Law constitutes the cornerstone of Iraq’s institutional anti-corruption framework. It grants the Commission broad powers to investigate and detect corruption offences, monitor financial-disclosure obligations, and receive reports and complaints concerning illicit enrichment. The Commission is significant as a specialised body possessing technical and legal tools to identify financial and administrative irregularities, in addition to its role in promoting transparency and disseminating a culture of integrity. Its authority to monitor the financial interests of officials and public employees helps identify unexplained increases in assets and thereby supports more effective application of the law on illicit enrichment. The Commission’s effectiveness, however, remains dependent on its administrative and financial independence and its ability to obtain financial and banking information without bureaucratic obstacles or political interference. (1)

Third: The Role of the Anti-Money Laundering and Counter-Terrorism Financing Law

The Anti-Money Laundering Law assumes particular importance in confronting illicit enrichment because proceeds derived from corruption are frequently channelled through complex financial operations intended to conceal their true origin and confer an appearance of legitimacy.

Criminalising money laundering is therefore a natural extension of the fight against illicit enrichment. It enables the tracing of suspicious funds and the detection of unusual financial transactions both inside and outside Iraq. The Law also grants the competent authorities broader powers to trace, freeze, and confiscate suspicious assets, thereby strengthening national efforts to recover public funds and prevent impunity. Legislative integration is especially evident here: illicit enrichment frequently constitutes the predicate offence generating unlawful funds, while anti-money laundering legislation targets the concealment and recycling of those funds within the legitimate economy.

Subsection Two: Assessing the Effectiveness of Legal Provisions in Limiting the Offence

The mere existence of legal provisions criminalising illicit enrichment is insufficient to achieve criminal deterrence or effectively limit financial and administrative corruption. The effectiveness of

(1) Rabab Khalil Ibrahim, The Mechanism for Estimating the Percentage of Illicit Enrichment in Financial Disclosure Declarations and Its Effectiveness in Protecting Public Funds, Journal of Legal Sciences, University of Baghdad, 2025, p. 44.
(2) Alaa Nasser Hussein, supra note 1, p. 18.
(1) Sadiq Ahmed Dalal and Shaheen, The Oversight Role of the Commission of Integrity in Monitoring Administrative and Financial Corruption, Al-Taqani Journal, Vol. 29, No. 1, Middle Technical University, Baghdad, 2016, p. 24.

criminalisation is not measured simply by the presence of statutory rules, but by their capacity for practical enforcement, the detection of unexplained enrichment, and the fair and effective legal accountability of perpetrators. Comparative legislative experience demonstrates that an abundance of laws and increasingly severe penalties do not necessarily reduce offending unless those rules are accompanied by enforcement and oversight mechanisms capable of detecting complex financial crimes and proving them in a manner that prevents impunity while preserving fair-trial guarantees.

Part One: Strengths of the Legal Provisions on Combating Illicit Enrichment

The Iraqi legal framework for combating illicit enrichment possesses several legislative features that, at least in theory, confer a significant capacity to limit corruption and unlawful enrichment. The Iraqi legislature sought to establish a multi-instrument legal framework combining preventive, oversight, and punitive measures in a manner commensurate with the seriousness of these offences and their direct effects on public funds, confidence in government institutions, and the rule of law. This is reflected in the multiplicity of relevant enactments, the adoption of financial-disclosure systems, the recognition of various forms of legal liability and sanctions, and a relative openness to contemporary international anti-corruption standards. [1]

First: The Existence of a Specific Legal Basis for Criminalising Illicit Enrichment

The existence of a specific legal framework for illicit enrichment is one of the principal strengths of Iraqi anti-corruption legislative policy. A distinct legal regime reflects the legislature's recognition of the offence's particular and complex nature, which differs from traditional crimes in its elements, methods of commission, and modes of proof. Illicit enrichment does not always arise from an overt physical act that can be readily proved; it may instead consist of an unexplained increase in the assets of a public official or person entrusted with a public service that is disproportionate to lawful financial resources. The Iraqi legislature addressed this field through the Federal Commission of Integrity and Illicit Enrichment Law No. 30 of 2011, as amended, which established a legal framework for detecting illicit enrichment and linked it to the financial-disclosure system. This provided a specialised legislative basis for confronting financial corruption connected with the abuse of public office. [2]

The importance of specific legislation also lies in the legislature's decision not to rely solely on the general provisions of the Iraqi Penal Code, but to adopt a more specialised response to the nature of illicit enrichment. This accords with modern criminal-policy trends favouring specific regulation of complex financial offences. General penal rules, despite their importance, may be inadequate where the material element of illicit enrichment cannot be proved by conventional means. [1]

Second: Legislative Integration and the Multiplicity of Legal Instruments

A further strength of the Iraqi legal system is that it does not confine the fight against illicit enrichment to a single enactment. Instead, it relies on an interconnected legislative framework that includes the Iraqi Penal Code No. 111 of 1969, as amended; the Anti-Money Laundering and Counter-Terrorism Financing Law No. 39 of 2015; and legislation concerning the protection of public funds and financial and administrative oversight.

This integration provides a significant legal advantage through the availability of multiple criminal and administrative responses. Liability is not confined to illicit enrichment as an autonomous offence, but also extends to related conduct such as bribery, embezzlement, intentional damage to public funds, trading in influence, money laundering, and abuse of authority. A person engaged in illicit enrichment generally does not act through an isolated course of conduct, but as part of an interconnected pattern of corruption involving several legally prohibited acts.

Third: The Financial-Disclosure System as a Preventive and Oversight Mechanism

The financial-disclosure system is one of the strongest elements of Iraqi legislation on illicit enrichment because it constitutes a preventive oversight mechanism designed to detect unlawful enrichment at an early stage and limit the exploitation of public office for private benefit. Its rationale is grounded in financial transparency, requiring holders of public office and sensitive positions to undergo periodic scrutiny of their assets and sources of income. The Iraqi legislature obliges designated categories of public employees and persons entrusted with a public service to submit periodic declarations covering movable and immovable property, commercial interests, and financial obligations. This enables the competent authorities to compare the declarant's financial position with lawful resources and identify any unexplained increase in wealth. [2]

The system shifts oversight from a conventional ex post model, activated only after corruption occurs, to a proactive and preventive model based on continuous monitoring. This reduces

(1) Ali Yusuf Al-Shukri, Administrative and Financial Corruption and Mechanisms for Combating It, Dar Al-Thaqafa for Publishing and Distribution, Amman, 2017, p. 94.
(2) Federal Commission of Integrity and Illicit Enrichment Law No. 30 of 2011, as amended, Iraqi Official Gazette, No. 4217.
(1) Abdel Moneim Suleiman, General Theory of Criminal Law, Mansha'at Al-Maaref, Alexandria, 2003, p. 211.
(2) Federal Commission of Integrity and Illicit Enrichment Law No. 30 of 2011, as amended.

opportunities to exploit public office for personal enrichment. Financial disclosure also strengthens transparency and accountability and places public officials on notice that their financial affairs are subject to continuing institutional scrutiny, thereby reducing the likelihood of official misconduct. (1)
misconduct. (1)

Part Two: Legislative Gaps and Challenges

Despite the legislative strengths supporting the fight against illicit enrichment, practical application reveals several challenges and gaps that limit the effectiveness of Iraqi law in confronting the offence. These shortcomings adversely affect the State's capacity to achieve deterrence, detection, and accountability. (2) They concern outdated statutory provisions, evidentiary complexity, weak institutional integration, and difficulties arising from contemporary economic and technological developments.

First: The Age of the Legislative Framework and Its Failure to Keep Pace with Modern Developments

Recent decades have witnessed profound developments in financial, banking, and technological practices, alongside the emergence of new forms of money laundering, cross-border transfers, shell companies, and digital assets. These matters were not contemplated when the earlier legislation was enacted. Continued reliance on outdated provisions without comprehensive reform may therefore create legal gaps that can be exploited by perpetrators of corruption offences.

Second: Difficulties of Criminal Proof

The evidentiary dimension of illicit enrichment is among the most complex issues in modern criminal law. This complexity arises from the concealed nature of the offence and the advanced financial and technological methods used to disguise or obscure the origin of unlawful funds through multiple channels. Detecting and proving the offence before a criminal court is therefore particularly difficult in practice. (3)

A central difficulty is distinguishing assets of lawful origin from those obtained unlawfully, especially where the offender resorts to financial concealment techniques such as registering property in the names of third parties or using shell companies and ostensibly lawful fronts. (1)

In illicit-enrichment cases, legal presumptions assume particular importance as a legislative means of overcoming practical difficulties in proving the source of unlawful assets, especially where direct evidence of unlawful enrichment cannot be obtained. A presumption may be conclusive or rebuttable; in criminal matters, however, the prevailing model is a rebuttable presumption consistent with the rights of the defence. (2)

The Iraqi legislature adopted this approach in Article 1(Seventh) of the Federal Commission of Integrity and Illicit Enrichment Law No. 30 of 2011, as amended. The provision treats illicit enrichment as established where the assets of the declarant, the declarant's spouse, or children increase annually by more than 20 per cent in a manner disproportionate to their lawful resources, unless the declarant proves a legitimate reason for the increase. (3)

A competing doctrinal view maintains that the Iraqi legislature did not undermine the presumption of innocence or transfer the burden of proof to the accused in an absolute manner. Rather, it introduced a special evidentiary arrangement required by the concealed and complex nature of corruption offences, in which direct proof is frequently exceptionally difficult. (4)

On this view, requiring the declarant to explain the source of an increase in assets merely affords an opportunity to rebut an existing suspicion and does not amount to an absolute reversal of the burden of proof. The prosecuting authority remains required to establish the existence of an abnormal increase in assets as the factual foundation of the presumption. (5)

From this perspective, the illicit-enrichment regime is an exceptional legal mechanism seeking to balance the effective fight against corruption and the protection of public funds, on the one hand, with fair-trial guarantees and the rights of the defence, on the other. (1)

Third: The Limited Scope of Financial Disclosure

Despite the importance of the financial-disclosure system, practical implementation reveals several shortcomings. These include the exclusion of certain categories possessing substantial financial influence and inadequate mechanisms for verifying the accuracy of submitted information. Financial

---

(1) Naji Jawad Saad, Administrative Reform and Combating Corruption in Iraq, Bayt Al-Hikma, Baghdad, 2018, p. 133.
(2) Amin Zain Al-Din Bilal, The Phenomenon of Administrative Corruption in Arab States and Comparative Legislation, Dar Al-Fikr Al-Jami'i, Alexandria, 1st ed., 2009, p. 427.
(3) Abdel Moneim Suleiman, General Theory of Criminal Evidence, Dar Al-Jami'a Al-Jadida, Alexandria, p. 45.
(1) Fathi Sorour, The Treatise on Criminal Procedure Law, Dar Al-Nahda Al-Arabiya, Cairo, Vol. 1, p. 312.
(2) Ahmed Shawqi Al-Shalqani, Commentary on the Code of Criminal Procedure, Dar Al-Nahda Al-Arabiya, Cairo, Vol. 2, p. 289.
(3) Federal Commission of Integrity and Illicit Enrichment Law No. 30 of 2011, as amended, Art. 1(Seventh).
(4) Suleiman Abdullah, Commentary on the Penal Code: General Part, Dar Al-Huda, Algeria, p. 267.
(5) Federal Commission of Integrity and Illicit Enrichment Law No. 30 of 2011, as amended, Art. 1(Seventh).
(1) Fathi Sorour, supra note 13, p. 318.

disclosure also loses effectiveness unless supported by interconnected databases that permit comparison with property, banking, and tax records. In addition, the absence of public disclosure in some cases may restrict societal and media scrutiny of unexplained wealth. Transparency and financial disclosure are among the principal legal and institutional mechanisms used by contemporary systems to combat financial and administrative corruption, particularly illicit enrichment, which arises where a public official or equivalent person possesses wealth or financial benefits disproportionate to lawful resources or cannot provide a lawful explanation for their origin. (2)

Fourth: Legislative Overlap and Ambiguity in Certain Provisions Governing Illicit Enrichment

Legislative overlap and conceptual ambiguity are among the most significant challenges confronting Iraq's legal framework for combating illicit enrichment. Effective criminalisation depends not only on the existence of a legal rule but also on its clarity, internal consistency, and compatibility with the State's institutional and jurisdictional structure. This difficulty is evident in the multiplicity of bodies concerned with corruption and illicit enrichment and the overlap of powers among oversight, investigative, and judicial authorities, which may adversely affect enforcement efficiency and judicial prosecution. Iraqi law assigns multiple roles to different bodies, including the Federal Commission of Integrity, the Federal Board of Supreme Audit, and the judiciary, without always establishing precise jurisdictional boundaries or mandatory institutional coordination mechanisms. In practice, this may lead to duplication, delay, or conflict of procedures. (3)

Fifth: Weak Technical and Legal Infrastructure for Tracing Illicit Assets

Rapid technological development in financial transactions presents one of the most important challenges facing contemporary legal systems in combating illicit enrichment. These offences are no longer confined to traditional forms involving direct possession of cash or deposits in domestic banks. They increasingly involve cross-border transfers, intermediary companies, offshore accounts, and digital financial instruments used to conceal the true origin of funds. Effective action against illicit enrichment therefore depends on advanced legal and technical infrastructure capable of precise financial tracing and professional analysis of monetary flows.

Section Two: Institutional and Oversight Measures for Combating Illicit Enrichment

Subsection One: The Role of Oversight Bodies in Combating Illicit Enrichment

The effectiveness of legal provisions governing illicit enrichment remains dependent on the existence of oversight and judicial bodies possessing the institutional and legal capacity to enforce those provisions in practice. Criminalising illicit enrichment and prescribing legal sanctions are insufficient unless institutions are capable of detecting violations, tracing the sources of assets, and initiating legal accountability proceedings against those involved. Oversight bodies are significant because they constitute the executive link between statutory rules and practical implementation through preventive and ex post oversight, investigation of suspected corruption, and monitoring of unexplained increases in wealth. In Iraq, institutional responsibility for combating illicit enrichment is distributed among several oversight and judicial bodies, foremost among them the Federal Commission of Integrity and the Federal Board of Supreme Audit, together with the pivotal role of the Supreme Judicial Council and the Public Prosecution Service in initiating criminal proceedings and ensuring the application of the law to perpetrators of financial and administrative corruption offences.

Part One: The Federal Commission of Integrity and the Federal Board of Supreme Audit

Specialised oversight bodies are among the principal institutional pillars for confronting illicit enrichment because they possess legal and technical instruments that enable the early detection of unlawful enrichment and the tracing of suspicious assets. In Iraq, the Federal Commission of Integrity and the Federal Board of Supreme Audit are the two principal institutions entrusted with essential oversight functions relating to the protection of public funds and the fight against financial and administrative corruption. (1)

The Federal Commission of Integrity is one of Iraq's leading oversight institutions specialising in the fight against financial and administrative corruption. It plays a central role in limiting official misconduct and violations involving public funds, whether within State institutions or in certain private-sector activities intersecting with the public interest. The Commission performs its role through legal, oversight, and investigative measures implemented by its various formations, as well

(2) Mahmoud Naguib Hussein, Offences against Public Funds and Illicit Enrichment, Dar Al-Nahda, Cairo, 2016, p. 54.

(3) Hussam Mohsen Abdulaziz, Illicit Enrichment and Means of Prevention: A Comparative Analytical Study in Arab Legislation, Al-Noor Journal for Legal Studies, Vol. 1, No. 1, 2024, p. 18.

(1) Maseer Sabr Aboud and Afrah Lafta Al-Durai'i, Activating the Contribution of the Federal Board of Supreme Audit to Reducing Financial and Administrative Corruption in Iraq, Al-Kut Journal of Economic and Administrative Sciences, Vol. 15, No. 49, 2023, p. 115.

as programmes aimed at preventing, detecting, and addressing corruption. (1) In exercising its powers, the Commission seeks to serve the public interest, strengthen institutional stability, and consolidate good governance by promoting integrity, transparency, and accountability, protecting public funds, and preventing the exploitation of public office for personal or sectional benefit. To achieve these objectives, it has been granted powers to investigate corruption cases, follow up administrative and financial irregularities, propose anti-corruption legislation, and conduct preventive and awareness-raising activities. It also coordinates with other oversight bodies, especially those responsible for financial oversight and administrative and judicial investigation, thereby strengthening the national integrity framework and unifying efforts to reduce corruption. (2)
The regulatory law annexed to Order No. 55 of 2004 organised these powers as follows:
1. Investigation of Administrative Corruption Cases
The Commission enjoys broad powers to investigate financial and administrative corruption offences. Section 3 of the regulatory law attached to Order No. 55 of 2004 granted it extensive investigative jurisdiction, while paragraphs 1-5 of Section 4 defined the nature of those powers and their relationship with the investigating judge. The law vested the Commission with the powers of a judicial investigator in corruption cases and authorised it to appoint specialised investigators; a first-grade investigator possesses all powers legally conferred upon a court investigator.
The law also permits the Commission to participate as a party in corruption proceedings before the investigating judge. It may refer information concerning breaches of public-service codes of conduct to the head of the relevant government department or the competent inspector general, accompanied, where appropriate, by recommendations for disciplinary action against the offending employee. (1)
2. Consolidating a Culture of Integrity, Transparency, and Accountability
Order No. 55 emphasised the Commission’s educational and cultural role through provisions contained in Sections 1 and 3, paragraph 9 of Section 4, and paragraphs 8 and 9 of Section 5. This role proceeds through two principal tracks.
The first track consists of educating society and raising public awareness in order to strengthen demands for leadership characterised by integrity, transparency, and accountability. The means employed include the media, educational curricula, seminars, conferences, and other awareness-raising activities.
First: The Role of the Federal Commission of Integrity in Combating Illicit Enrichment
The Federal Commission of Integrity is one of the foremost oversight institutions concerned with combating financial and administrative corruption in Iraq. It was established under Coalition Provisional Authority Order No. 55 of 2004. According to Section One of that Order, its establishment was intended to enforce anti-corruption laws, consolidate standards of public service, and propose additional legislation where necessary, thereby contributing to an institutional system founded on integrity and transparency. The Commission also implements public awareness and educational programmes directed at Iraqi society to promote demands for leadership characterised by integrity, responsibility, and legal and administrative accountability. (3)
Integrity is also a fundamental constitutional principle recognised by the Constitution of the Republic of Iraq of 2005. Article 5 affirms the rule of law, while Article 27 declares public funds inviolable and makes their protection a national duty. Article 68 requires integrity, uprightness, and justice of a candidate for the presidency. Comparable integrity requirements and restrictions apply to other senior public offices, including members of the Council of Representatives, the Prime Minister and ministers, members of the judiciary, and holders of special grades. These restrictions are intended to prevent the exploitation of official influence for personal interests, including purchasing or leasing State property or contracting with the State as concessionaires, suppliers, or contractors. (2)
Second: The Commission’s Relationship with the Federal Board of Supreme Audit and Inspectors General
The relationship between the Federal Commission of Integrity and the Federal Board of Supreme Audit is a close institutional relationship within Iraq’s anti-corruption system. It is based on cooperation and coordination between financial-oversight bodies and specialised investigative authorities. Order No. 55 of 2004 required the Commission to perform its functions in cooperation

(1) Omar Hamad Mohammed Al-Hassan, State Council Opinions Concerning the Federal Commission of Integrity for the Years 2005-2023, Legal Library, Baghdad, 2024, p. 43.
(2) Mazin Lilo Radi, The Judicial Transformation of the Oversight of the Federal Board of Supreme Audit in Iraq, Al-Mustansiriyah Journal of Arab and International Studies, 2019, p. 91.
(1) Jabir Al-Harkousi Sattar, Disciplinary Guarantees for Public Employees in Iraq: A Comparative Study, Master's Thesis, Beirut Arab University, 2012, p. 15.
(3) Ali Abdul-Hussein Mohsen, Commentary on the Federal Commission of Integrity Law, research published on the Commission's website: www.nazaha.iq.
(2) Constitution of the Republic of Iraq of 2005, in force.

with the supreme financial audit and accounting body, namely the Federal Board of Supreme Audit. (1) The applicable Commission of Integrity Law likewise requires coordination with the Board and the offices of inspectors general as parallel oversight bodies. The Board is the highest authority for financial and accounting audit and plays an essential role in detecting fraud, waste, and misuse of public funds. When indicators of corruption are discovered, it refers the evidence and irregularities to the competent authorities, including inspectors general or the Commission, according to the nature of the violation. Its comprehensive oversight extends to public revenues and expenditures, and it has broad authority to inspect ordinary and confidential records and documents. Where an entity refuses to provide required information, the Board may request intervention by the inspector general of the relevant ministry and, if the explanation remains unsatisfactory, refer the matter to the Commission for investigative action. (2) The relationship therefore rests on functional integration within a unified oversight system aimed at reducing financial waste, combating corruption, and strengthening transparency in the management of public funds.

Third: The Role of the Federal Board of Supreme Audit in Combating Illicit Enrichment

The Federal Board of Supreme Audit is one of Iraq's oldest and most important oversight institutions in the protection of public funds and the promotion of financial integrity. Established in 1927, it underwent continuing institutional and legislative development and now operates under Federal Board of Supreme Audit Law No. 31 of 2011. (3) It is a financially and administratively independent body linked to the Council of Representatives pursuant to Article 103(First) of the Constitution of 2005, which provides institutional independence intended to ensure impartial and effective oversight free from executive influence. (4)

The Board is the supreme financial and accounting oversight body of the State. It supervises public funds wherever located and audits the activities of all entities subject to its jurisdiction throughout Iraq in accordance with its governing law and other legislation. Its oversight covers ministries, independent commissions, entities not associated with a ministry, and public authorities that manage or deal with public funds, thereby subjecting government expenditure to legality, efficiency, and transparency. Its principal objectives include protecting public funds against waste, extravagance, and misuse; ensuring the efficient use of public resources; improving the performance of audited entities and their financial and accounting systems; contributing to economic stability through fiscal discipline and sound oversight; and disseminating domestic and international accounting and auditing standards in order to advance the professions and improve oversight performance within State institutions. (1)

The Board's importance is particularly evident in its capacity to identify abnormal financial indicators that may precede illicit-enrichment offences, such as unexplained inflation in government-contract values, irrational increases in public-project costs, expenditure outside lawful procedures, payments for stalled or fictitious projects, and manipulation of public tenders and bids. Such indicators may not constitute conclusive proof of an offence, but they are preliminary evidentiary signs requiring investigation by the competent authorities. (2)

Part Two: The Role of the Supreme Judicial Council and the Public Prosecution Service

Although oversight bodies are responsible for detecting indications of illicit enrichment and collecting related information, the success of anti-corruption efforts ultimately depends on an independent judiciary capable of translating those efforts into effective legal accountability. The judiciary is the principal guarantor of the rule of law and the authority responsible for adjudicating criminal cases, determining criminal liability, and imposing penalties upon offenders.

First: The Role of the Supreme Judicial Council

The Supreme Judicial Council is the highest institution supervising the organisation of the judiciary in Iraq. It plays a fundamental role in safeguarding judicial independence and the integrity of proceedings concerning corruption and illicit enrichment. Its importance lies in supervising the

---

(1) Coalition Provisional Authority Order No. 77 of 2004, Section 2(b).

(2) Federal Board of Supreme Audit Law No. 6 of 1990, as amended, Art. 7(4).

=(3) Federal Board of Supreme Audit Law No. 31 of 2011, Arts. 3-6.

(4) Constitution of the Republic of Iraq of 2005, Art. 103: First, the Central Bank of Iraq, the Federal Board of Supreme Audit, the Communications and Media Commission, and the Endowment Commissions are financially and administratively independent bodies, whose functions shall be regulated by law. Second, the Central Bank of Iraq shall be accountable to the Council of Representatives, while the Federal Board of Supreme Audit and the Communications and Media Commission shall be linked to the Council of Representatives.

(1) Saad Walaa Al-Shukraji, Supreme Financial Oversight in Iraq and Its Role in Protecting Public Funds: A Comparative Study, PhD Dissertation, College of Law, University of Baghdad, 2021, p. 112.

(2) Faiq Mohammed Zain, The Role of the Federal Board of Supreme Audit in Combating Financial Corruption, Journal of Legal Sciences, College of Law, University of Baghdad, No. 1, 2022, p. 84.

courts competent to hear financial and administrative corruption cases and ensuring that justice is administered in accordance with substantive and procedural law.

The Council also contributes to the development of judicial performance by supporting judicial specialisation in corruption cases. Illicit-enrichment offences require advanced understanding of financial and accounting matters and complex banking transactions. Judicial specialisation is especially important because these offences combine criminal, financial, and administrative elements and require careful examination of financial documents and methods used to conceal assets. Judicial independence is equally decisive, since political interference or administrative pressure may weaken legal accountability and lead to impunity.

The judiciary is a central pillar of the system for protecting public funds and combating financial and administrative corruption. As an independent constitutional authority deriving legitimacy from the law, it must remain free from political or administrative pressure. [(1)] Judicial independence is an essential guarantee of criminal justice under the constitutional principle that interference in judicial affairs is prohibited. [(2)] In Iraq, the judiciary faces several challenges in performing its anti-corruption role. [(3)] Effective judicial action requires reviewing and activating the relevant penal legislation, particularly deterrent provisions addressing offences against public office and public funds. Successful criminal policy depends not merely on the existence of legal provisions but also on their rigorous application, the use of aggravating circumstances proportionate to the gravity and economic and social consequences of the offence, and the dissemination of legal culture that strengthens confidence in the courts. [(4)] Public Prosecution Law No. 49 of 2017 reinforced this role by granting the Public Prosecution Service administrative and financial independence and assigning it duties relating to the protection of the public interest and public funds and the pursuit of offences against the duties of public office. This reflects legislative recognition of the need for a specialised judicial body capable of transforming oversight information into effective judicial proceedings rather than allowing anti-corruption efforts to stop at administrative reports. [(5)]

1. The Public Prosecution Service's Jurisdiction to Initiate Criminal Proceedings in Illicit-Enrichment Cases

Initiating criminal proceedings in illicit-enrichment cases is among the most important functions of the Public Prosecution Service. It represents society before the courts in pursuing conduct that harms public funds or involves unlawful enrichment through abuse of public office. This jurisdiction follows from the public nature of criminal proceedings in corruption cases, which affect not merely an individual victim but the social and economic interests of the State. [(1)] The Public Prosecution Service's role extends beyond initiating proceedings to supervising investigation, collection of evidence, and direction of legal measures so as to preserve the integrity of the judicial process. It also coordinates with specialised investigative authorities to secure financial evidence, trace suspicious asset movements, and prevent assets from being transferred or concealed. This reflects the technically complex nature of illicit-enrichment offences, which demand specialised legal and financial expertise. [(2)]

2. Monitoring Information and Reports and Investigating Corruption Incidents

The Public Prosecution Service plays a central role in receiving and following up information and reports concerning corruption and illicit enrichment. It serves as a point of contact between oversight bodies and the judiciary. This function includes examining reports submitted by oversight institutions or individuals, assessing their seriousness, and taking the legally required decision either to open an investigation or to close the file in accordance with law. [(3)]

Subsection Two: Means of Strengthening Transparency and Integrity in Public Office

Combating illicit enrichment cannot be achieved through punitive and coercive measures alone. It requires a comprehensive preventive policy that addresses the causes of corruption and eliminates

(1) Maha Bahjat Younis, The Constitutional and Legal Regulation of the Foundations for Combating Corruption under the Constitution of the Republic of Iraq of 2005, Journal of Legal Sciences, College of Law, University of Baghdad, Vol. 30, No. 2, 2015, p. 33.
(2) Constitution of the Republic of Iraq of 2005, Art. 87.
(3) Sahar Jabbar Yaqoub, Authorities Competent to Combat Corruption in Iraq, University of Kufa Journal of Legal and Political Sciences, College of Law, University of Kufa, Vol. 8, No. 26, 2016, p. 20.
(4) Nihal Hassan Ibrahim, Mechanisms for Combating Financial and Administrative Corruption in Iraq, Journal of the College of Law and Political Science, No. 8, 2020, p. 11.
(5) Abbas Haqi Munir, The Effectiveness of Criminal Policy in Confronting Administrative Corruption in Iraq, Journal of Legal Sciences, College of Law, University of Baghdad, No. 2, 2014, p. 52.
(1) Fadhil Jabir Mahmoud, The Public Prosecution and Its Role in Protecting Public Funds: A Comparative Study, PhD Dissertation, College of Law, University of Baghdad, 2020, p. 112.
(2) Nada Karim Jassim, Criminal Proceedings in Corruption Offences and Their Effect on Protecting the Public Interest, Al-Rafidain Journal of Law, Vol. 25, No. 3, 2015, p. 70.
(3) Salam Majid Abd, Investigative Procedures in Financial and Administrative Corruption Offences, Master's Thesis, Al-Mustansiriyah University, 2021, p. 56.

its sources before the offence occurs. Comparative experience demonstrates that ex post punishment does not achieve the desired results unless accompanied by an integrated system of preventive measures that promotes transparency and consolidates integrity and accountability within State institutions.

Part One: Preventive Measures and Financial Disclosure

Preventive measures are among the most important modern methods for combating illicit enrichment. They seek to prevent the offence by limiting opportunities to exploit public office, strengthening oversight of administrative and financial performance, and creating an institutional environment based on accountability and transparency. Their importance derives from the fact that illicit enrichment often results from regulatory gaps or weak systems of oversight and follow-up, making prevention more effective and less costly than relying solely on criminal prosecution after corruption has occurred.

First: The Concept and Importance of Preventive Measures

Preventive measures are a fundamental component of modern criminal policy against corruption and illicit enrichment. Their rationale is to prevent criminal conduct before all elements of the offence are complete rather than relying exclusively on punitive intervention after the event. Illicit enrichment generally does not arise suddenly; it is produced by an administrative and organisational environment characterised by weak oversight, ambiguous accountability rules, and lack of financial transparency. Such conditions create opportunities to exploit official authority for unlawful personal benefit. Preventive measures therefore operate as legal and administrative instruments that narrow opportunities for official misconduct through an integrated oversight system that prevents abuse of authority and limits unlawful enrichment. (1)

Second: Financial Disclosure as a Preventive Oversight Mechanism

Financial disclosure is one of the foremost preventive instruments used against illicit enrichment because it enables the financial position of an employee or public official to be tracked and allows unexplained increases in wealth arising from abuse of public office or administrative influence to be detected. The system seeks to balance the protection of public integrity with respect for the financial privacy of declarants by imposing a legal duty on specified categories to provide detailed information on their property, assets, and sources of income upon assuming office, during tenure, and after leaving office. (1)

Its preventive value lies in creating a financial-information base that enables the competent authorities to compare the declarant’s assets before and after assuming office and identify abnormal increases in wealth. Financial disclosure not only detects unlawful enrichment but also creates an anticipatory deterrent effect by discouraging officials from engaging in corruption for fear of detection through periodic review. Comparative legislation frequently imposes disclosure obligations on senior officials and employees with financial or administrative influence and may extend declarations to spouses and minor children to prevent family relationships from being used to conceal unlawfully acquired assets. International anti-corruption instruments support systems requiring public officials to disclose outside activities and financial assets where conflicts of interest or unexplained wealth may arise. (2) Nevertheless, the system’s success depends on more than a formal statutory duty to submit declarations. It requires an integrated institutional framework ensuring data accuracy, effective verification, and linkage between disclosure, accountability, and sanctions. A purely formal declaration unsupported by serious scrutiny becomes a bureaucratic procedure incapable of fulfilling its preventive purpose.

1. Scope of Persons Required to Disclose

The effectiveness of financial disclosure depends substantially on the breadth of the categories covered. Limiting the duty to senior officials may create an oversight gap at lower administrative levels, even though many forms of corruption arise in middle-level financial and administrative posts possessing effective authority over contracts, expenditure, and licensing. Modern comparative legislation therefore tends to extend disclosure to all employees exercising influential financial or administrative powers, persons entrusted with a public service, and members of contracting and oversight committees. (3) This approach recognises that corruption is linked less to formal rank than to actual capacity to influence administrative or financial decisions. Middle-ranking officials may

---

(1) Ahmed Abdul-Karim Hamid, Legal Mechanisms for Combating Financial and Administrative Corruption: A Comparative Study, PhD Dissertation, College of Law, University of Baghdad, 2021, p. 114.

(1) Aseel Fadhil Abdul-Hussein, Financial Disclosure and Its Role in Combating Administrative Corruption: A Comparative Study, Master's Thesis, College of Law, Al-Nahrain University, 2020, p. 84.

(2) Hussein Abdul-Amir Abbas, Financial Declaration as a Means of Reducing Illicit Enrichment, Journal of Legal Sciences, College of Law, University of Baghdad, No. 1, 2022, p. 76.

(3) Mustafa Abdul-Razzaq Kanaan, The Legal Regime of Financial Disclosure and Its Effect on Combating Corruption, PhD Dissertation, Faculty of Law, Ain Shams University, 2019, p. 165.

have greater opportunities for illicit enrichment than senior leaders subject to intensive media and institutional scrutiny. Extending disclosure also reinforces equality before legal obligations and prevents selective application of integrity standards. (4)

2. Accuracy of Verification Mechanisms

Financial disclosure achieves no meaningful purpose unless submission is accompanied by effective mechanisms for verifying the accuracy of the information provided. Merely receiving and storing declarations without serious examination renders the system formal and ineffective. Effective legislation therefore employs advanced technical and legal tools permitting data to be cross-checked against banking, property, and tax records and databases relating to domestic and foreign companies and investments. (1) Verification requires independent bodies with sufficient legal authority to access financial information, supported by digital-analysis tools and artificial-intelligence systems capable of identifying unusual patterns in the movement of funds and assets. Periodic and unannounced verification is also effective in preventing circumvention and concealment of property in the names of third parties. (2)

3. Effective Legal Sanctions

Legal sanctions are indispensable to the success of financial disclosure because the obligation to declare becomes effective only when linked to clear penalties proportionate to the seriousness of the violation. Absence of sanctions or weak enforcement encourages failure to file, submission of inaccurate information, and intentional concealment of assets. (3)

Sanctions may include administrative measures such as removal from office, denial of promotion, or suspension of salary, as well as criminal penalties including fines or imprisonment where intentional fraud or concealment of wealth is established. Certain legal systems also provide for civil confiscation of unexplained assets where the official cannot establish a lawful source. The effectiveness of sanctions is measured not only by severity but also by certainty and speed of enforcement, because real deterrence exists when officials understand that violation of disclosure rules will inevitably result in serious legal accountability. (1)

Part Two: Education, Awareness, and the Promotion of an Anti-Corruption Culture

The fight against illicit enrichment is no longer regarded as a purely criminal-law matter confined to criminalisation and punishment. It is a structural issue linked to the political, administrative, and social culture prevailing within the State. Comparative experience demonstrates that punitive measures alone cannot reduce corruption and unlawful enrichment because corruption arises not only from weak legislation or deficient oversight institutions but also from a cultural and social environment tolerant of the exploitation of public office for private benefit. Building a societal culture based on integrity, transparency, and respect for law is therefore a principal preventive foundation for combating illicit enrichment.

First: The Importance of Education in Consolidating Integrity Values

Education is one of the most important strategic means of building legal and ethical values within society. It does more than transmit knowledge; it shapes social awareness and directs individual and collective behaviour. Integrating integrity, transparency, and respect for law into educational processes is therefore an effective preventive instrument against illicit enrichment, particularly because corrupt administrative conduct often reflects an earlier defect in the individual's ethical and cultural formation. Universities and legal institutes bear a particular responsibility for preparing professional and administrative personnel capable of confronting corruption, especially in legal, financial, and oversight fields. Universities should not merely provide technical preparation for employment; they must perform an educational and ethical role that presents public office as a service to the public interest rather than a means of private gain. For this reason, many legal systems have developed specialised academic programmes in integrity, governance, compliance, and anti-corruption studies to prepare professionals possessing the legal knowledge and ethical awareness necessary to confront unlawful enrichment. (2)

Second: The Role of Legal and Media Awareness

---

(4) Mahdi Munif Turki, The Limits of Lawfulness in the Acts of Public Employees: A Comparative Study, PhD Dissertation, Egypt, p. 83.

(1) Saadoun Mahdi Abd, Preventive Oversight of Public Employees and Its Effect in Reducing Illicit-Enrichment Offences, Risalat Al-Huquq Journal, University of Karbala, No. 4, 2021, p. 29.

(2) Mohammed Fadhil Hassan, Verification Mechanisms in Financial-Disclosure Systems and Their Effect on Combating Corruption, Al-Rafidain Journal of Law, Vol. 24, No. 2, 2022, p. 55.

(3) Karrar Jassim Mohammed, Legal Liability Arising from Breach of Financial-Disclosure Obligations, Master's Thesis, College of Law, University of Kufa, 2022, p. 97.

(1) Ahmed Yusuf Hamoud, Legal Sanctions for Illicit-Enrichment Offences, University of Babylon Journal for Humanities, Vol. 30, No. 3, 2022, p. 41.

(2) Mohammed Rifaat Abdul-Wahab, Ethics of Public Office, Al-Halabi Legal Publications, Beirut, 2014, p. 133.

Legal and media awareness are essential means of strengthening transparency and combating illicit enrichment because they disseminate knowledge of rights and duties and explain the serious economic, social, and political consequences of corruption. Weak legal awareness often contributes to unlawful practices within public institutions because employees or citizens may not understand the criminal nature of particular acts or their consequences. Disseminating legal culture is therefore a central component of modern preventive anti-corruption policy. (1) The media also performs a pivotal role in exposing corruption and strengthening societal oversight of government performance. Traditional and digital media shape public opinion and encourage rejection of conduct associated with unlawful enrichment. Responsible coverage of corruption cases strengthens accountability and reduces perceptions of impunity, especially where legal and judicial action against offenders is reported transparently. Media effectiveness, however, depends on compliance with legal and professional standards. Improper reporting may undermine the presumption of innocence or exploit corruption cases for political or promotional purposes. Media oversight should therefore be exercised objectively and within the law, striking an appropriate balance between freedom of the media, individual rights, and fair-trial guarantees. (2)

Conclusion

First: Findings

1. The Iraqi legislature has established a legal framework for combating illicit enrichment through the Federal Commission of Integrity and Illicit Enrichment Law and other related legislation. Nevertheless, several provisions still require legislative revision and further development.
2. The financial disclosure system constitutes one of the most important preventive mechanisms for combating illicit enrichment. Its effectiveness, however, remains limited because of weaknesses in follow-up procedures and in the mechanisms used to verify the accuracy and completeness of disclosed information.
3. The multiplicity of oversight and judicial bodies entrusted with combating corruption has resulted in overlapping competencies and insufficient institutional coordination among the authorities concerned.
4. Combating illicit enrichment cannot be achieved through criminal sanctions alone. It requires an integrated system founded on transparency, effective oversight, accountability, and the recovery of public assets.

Second: Recommendations

1. Amend and further develop the Federal Commission of Integrity and Illicit Enrichment Law in a manner consistent with contemporary legislative developments and international anti-corruption standards.
2. Strengthen the financial disclosure system by establishing integrated electronic databases and effective mechanisms for verifying the accuracy of the information submitted by persons subject to disclosure obligations.
3. Activate institutional coordination and cooperation among the Federal Commission of Integrity, the judiciary, the Public Prosecution Service, and other oversight bodies in order to ensure the prompt detection, investigation, and prosecution of illicit enrichment offences.
4. Support procedures for tracing, freezing, confiscating, and recovering illicit assets, while expanding the use of modern technological tools and strengthening international cooperation in the field of anti-corruption.

Sources and References

First: Constitutions, Legislation, and Legal Instruments

1. Constitution of the Republic of Iraq of 2005.
2. Federal Commission of Integrity and Illicit Enrichment Law No. 30 of 2011, as amended.
3. Federal Board of Supreme Audit Law No. 31 of 2011.
4. Iraqi Non-Governmental Organizations Law No. 12 of 2010.
5. Federal Board of Supreme Audit Law No. 6 of 1990, as amended.
6. Coalition Provisional Authority Order No. 77 of 2004.

Second: Books

1. Ali Yusuf Al-Shukri, Administrative and Financial Corruption and Mechanisms for Combating It, Dar Al-Thaqafa for Publishing and Distribution, Amman, 2017.
2. Naji Jawad Saad, Administrative Reform and Combating Corruption in Iraq, Bayt Al-Hikma, Baghdad, 2018.
3. Abd al-Munim Sulayman, The General Theory of Criminal Law, Manshaat Al-Maarif, Alexandria, 2003.

(1) Mahmoud Naguib Hosni, Commentary on the Penal Code, Dar Al-Nahda Al-Arabiya, Cairo, 1988, p. 412.
(2) Hassan Imad Makawi, Media, Corruption, and Transparency Issues, Egyptian Lebanese Publishing House, Cairo, 2015, p. 76.

4. Abd al-Munim Sulayman, The General Theory of Criminal Evidence, Dar Al-Jamia Al-Jadida, Alexandria.
5. Ahmad Fathi Sorour, The Treatise on Criminal Procedure Law, Dar Al-Nahda Al-Arabiya, Cairo.
6. Ahmad Shawqi Al-Shalqani, Commentary on the Code of Criminal Procedure, Dar Al-Nahda Al-Arabiya, Cairo.
7. Sulayman Abd Allah, Commentary on Criminal Law: General Part, Dar Al-Huda, Algeria.
8. Mahmoud Naguib Hussein, Offences against Public Funds and Illicit Enrichment, Dar Al-Nahda Al-Arabiya, Cairo, 2016.
9. Muhammad Rifaat Abd al-Wahhab, Ethics of Public Office, Al-Halabi Legal Publications, Beirut, 2014.
10. Mahmoud Naguib Hosni, Commentary on Criminal Law, Dar Al-Nahda Al-Arabiya, Cairo, 1988.
11. Hassan Imad Makkawi, Media, Corruption, and Transparency Issues, Egyptian Lebanese Publishing House, Cairo, 2015.
12. M. Cherif Bassiouni, Organized Crime and Corruption, Dar Al-Shorouk, Cairo, 2003.
13. Abd al-Aziz Saad, Offences against Public Funds, Dar Houma, Algeria, 2008.
14. Muhammad Rasul Al-Omouri, Supreme Audit Institutions: A Comparative Study, Al-Halabi Legal Publications, 2005.

Third: Theses and Dissertations

1. Alaa Nasser Hussein, The Legal Regulation of the Crime of Illicit Enrichment, College of Law, University of Baghdad, 2018.
2. Jabir Sattar Al-Harkousi, Disciplinary Safeguards for Public Officials in Iraq: A Comparative Study, Master's Thesis, Beirut Arab University, 2012.
3. Saad Walaa Al-Shukraji, Supreme Financial Oversight in Iraq and Its Role in Protecting Public Funds: A Comparative Study, PhD Dissertation, College of Law, University of Baghdad, 2021.
4. Fadil Jabir Mahmoud, The Public Prosecution and Its Role in Protecting Public Funds: A Comparative Study, PhD Dissertation, College of Law, University of Baghdad, 2020.
5. Salam Majid Abd, Investigative Procedures in Administrative and Financial Corruption Offences, Master's Thesis, Al-Mustansiriya University, 2021.
6. Ahmad Abd al-Karim Hamid, Legal Mechanisms for Combating Administrative and Financial Corruption: A Comparative Study, PhD Dissertation, College of Law, University of Baghdad, 2021.
7. Aseel Fadil Abd al-Hussein, Financial Disclosure and Its Role in Combating Administrative Corruption: A Comparative Study, Master's Thesis, College of Law, Al-Nahrain University, 2020.
8. Mustafa Abd al-Razzaq Kanaan, The Legal System of Financial Disclosure and Its Impact on Combating Corruption, PhD Dissertation, Faculty of Law, Ain Shams University, 2019.
9. Mahdi Munif Turki, The Limits of Lawfulness in the Conduct of a Public Official: A Comparative Study, PhD Dissertation.
10. Raed Kazim Abd Allah, Oversight of the Financial Interests of Public Officials: A Comparative Study, Master's Thesis, College of Law, Al-Mustansiriya University, 2021.
11. Karrar Jasim Muhammad, Legal Liability Arising from Breach of Financial Disclosure Obligations, Master's Thesis, College of Law, University of Kufa, 2022.

Fourth: Research Papers and Journal Articles

1. Hossam Mohsen Abd al-Aziz, “Illicit Enrichment and Means of Prevention: A Comparative Analytical Study of Arab Legislation,” Al-Noor Journal for Legal Studies, 2024.
2. Rabab Khalil Ibrahim, “The Mechanism for Estimating the Rate of Illicit Enrichment in Financial Disclosure Statements and Its Effectiveness in Protecting Public Funds: A Comparative Study,” Journal of Legal Sciences, University of Baghdad, 2024.
3. Khalid Khudair Dahham, “Criminalisation of Illicit Enrichment and the Presumption of Innocence: A Comparative Study,” Research Paper, College of Law, University of Karbala.
4. Sadiq Ahmad Dalal and Shaheen, “The Oversight Role of the Federal Commission of Integrity in Detecting Administrative and Financial Corruption,” Al-Taqani Journal, Middle Technical University, 2016.
5. Alaa Nafi, “The Legal Mechanism for Confronting Money-Laundering Activities Arising from Financial and Administrative Corruption in Iraq: Challenges and Solutions,” College of Law, University of Maysan, 2019.
6. Musayir Sabr Abboud and Afrah Lafta Al-Durai, “Activating the Contribution of the Federal Board of Supreme Audit to Reducing Financial and Administrative Corruption in Iraq,” Al-Kut Journal of Economics and Administrative Sciences, 2023.
7. Omar Hamad Muhammad Al-Hassan, Advisory Opinions of the State Council Concerning the Federal Commission of Integrity for the Years 2005-2023, Legal Library, Baghdad, 2024.

8. Mazin Lilo Radi, “The Judicial Transformation of the Oversight Exercised by the Federal Board of Supreme Audit in Iraq,” Al-Mustansiriya Journal of Arab and International Studies, 2019.
9. Qatada Salih Al-Salih, “The Oversight Jurisdiction of the Federal Board of Supreme Audit in Iraq,” Journal of Law for Legal Studies and Research, 2015.
10. Faiq Muhammad Zain, “The Role of the Federal Board of Supreme Audit in Combating Financial Corruption,” Journal of Legal Sciences, University of Baghdad, 2022.
11. Maha Bahjat Younis, “The Constitutional and Legal Regulation of the Foundations for Combating Corruption under the Constitution of the Republic of Iraq of 2005,” Journal of Legal Sciences, University of Baghdad, 2015.
12. Sahar Jabbar Yaqoub, “Authorities Competent to Combat Corruption in Iraq,” Kufa Journal of Legal and Political Sciences, 2016.
13. Nihal Hassan Ibrahim, “Mechanisms for Combating Financial and Administrative Corruption in Iraq,” Journal of the College of Law and Political Science, 2020.
14. Abbas Haqqi Munir, “The Effectiveness of Criminal Policy in Confronting Administrative Corruption in Iraq,” Journal of Legal Sciences, University of Baghdad, 2014.
15. Nada Karim Jasim, “Criminal Proceedings in Corruption Offences and Their Impact on Protecting the Public Interest,” Al-Rafidain Journal of Law, 2015.
16. Laith Kamal Jamil, “The Role of the Public Prosecution in Handling Reports Relating to Corruption,” Kufa Journal of Legal and Political Sciences, 2020.
17. Hussein Abd al-Amir Abbas, “Financial Disclosure as a Means of Reducing Illicit Enrichment,” Journal of Legal Sciences, University of Baghdad, 2022.
18. Saadoun Mahdi Abd, “Preventive Oversight of Public Officials and Its Impact on Reducing Illicit Enrichment Offences,” Risalat Al-Huquq Journal, University of Karbala, 2021.
19. Muhammad Fadil Hassan, “Verification Mechanisms in Financial Disclosure Systems and Their Impact on Combating Corruption,” Al-Rafidain Journal of Law, 2022.
20. Ahmad Yusuf Hammoud, “Legal Sanctions for Illicit Enrichment Offences,” University of Babylon Journal for Humanities, 2022.

Fifth: Electronic Sources

1. Ali Abd al-Hussein Mohsen, Commentary on the Federal Commission of Integrity Law, research paper published on the official website of the Federal Commission of Integrity.

Official website of the Federal Commission of Integrity.