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The Role of External Oversight Bodies in Curbing Financial and Administrative Corruption (Analytical Study on The Iraqi Republic)

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Abstract : In this study, the issue of financial and administrative corruption in Iraq was presented. Current study aimed to show the extent of the contribution of external oversight bodies, which was represented in the study by the Federal Office of Financial Supervision in Iraq. The questionnaire was distributed to achieve the purposes of the study, and the number of the final sample valid for analysis was (114) of auditors working in the Office of Financial Supervision in Iraq. The study reached many results that explain the contribution of this supervisory body to curbing the methods of financial and administrative corruption in Iraqi public institutions and companies. The need to punish the corrupt.

Key words: The Role, External Oversight Bodie, Financial and Administrative Corruption, Iraqi Republic

INTRODUCTION:The strange phenomena that Iraq is witnessing, political, economic and social crises, vary in their shapes and sizes. Perhaps one of the most important of these phenomena that affected after terrorism is the phenomenon of corruption in all its forms “administrative, financial, political, judicial, etc.” This study focuses on administrative and financial corruption in its various forms and types and from different points of view of writers and authors, in addition to the growing interest of governments in the problem of corruption and the resulting negative repercussions and severe damages. In various fields of human, economic, political and social life, at a time when all countries of the world are striving to keep pace with the requirements of the rapid developments taking place in the world arena represented by the phenomenon of globalization and transformation. From economic closure to openness and integration into the global economy and liberalization of markets. Engaging in globalization may open new horizons and provide many opportunities, but it may create great challenges for the local and international community, which is the use of high technology in corrupt practices in light of information technology developments and the dominance of service. economies and raising barriers of trade protection to investment flows and various financial services. The globalization of electronic communications facilitates the completion of illegal business, such as the possibility of penetrating global financial markets, causing violent financial crises for many governments, companies and banks in various countries of the world. Based on the foregoing, the issue of corruption occupies a special place in the topics raised in our time because of its great effects and repercussions locally and globally, and the interest in this topic is reflected in many indicators that can be known through the large number. From the research conducted in this regard. There is growing international interest in this topic.

The Study Problem:

Administrative corruption in its modern sense is a rampant phenomenon, especially in countries that have been subjected to violent tremors and the loss of their infrastructure in the scourge of trends, with the presence of external interventions that frame their policy justifications required by their foreign and foreign policies. Interests, such as the situation that Iraq is going through at the present time and in light of this environment, we find that administrative corruption takes forms that distort the financial situation, and the absence of effective external control and auditing may contribute to creating the appropriate atmosphere for that. practice this type of corruption.

Thus, the study raises the following main question:

Do external oversight bodies contribute to reducing the phenomenon of administrative and financial corruption in Iraqi public sector institutions and companies?

It is divided into the following sub-questions:

1- Do external oversight bodies contribute to reducing the phenomenon of administrative corruption in the Iraqi public sector institutions and companies؟
2- Do external oversight bodies contribute to reducing the phenomenon of financial corruption in the Iraqi public sector institutions and companies?

Purpose of The Study:

The study aims at analyzing, understanding, treating and diagnosing the phenomenon of corruption by following the methodology and foundations of accurate scientific analysis, knowing the reasons for its emergence, the elements that provide it with strength and the climate that contributes to its sustainability, and then identifying the foundations, rules and elements necessary to address it.

The Importance of Studying:

The importance of the study lies in facing the disease of corruption and the problem of corruption, as it is a rapidly spreading global phenomenon, and that talking about corruption is not related to a particular society or country. The interest of all societies and all countries, calls to condemn it, limit its spread, and suggest appropriate means to solve it.

hypotheses:

H0: External control bodies contribute to reducing the phenomenon of administrative and financial corruption in Iraq.

The following sub-hypotheses are derived from it:

H01: External control bodies contribute to curbing the phenomenon of administrative corruption in the Iraqi public sector institutions and companies.

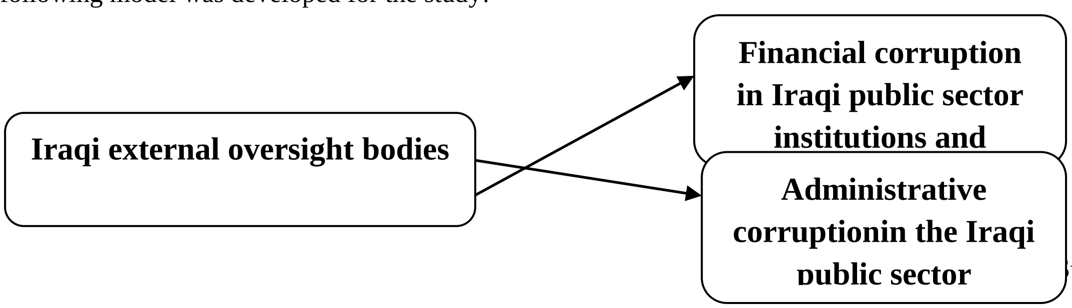
H02: External control bodies contribute to reducing the phenomenon of financial corruption in the Iraqi public sector institutions and companies.

Study Methodology:

The descriptive analytical method was adopted for the data by referring to the relevant literature and previous studies from books, scientific theses and academic research to describe the related information, and then analyzing the data collected through a questionnaire designed in a way that achieves the objectives of the study, and it was approved after being presented to a number of specialists and the professor Undergraduate students, in order to judge it and to know the extent to which its paragraphs cover the hypotheses and variables of the study. Likert scale was used as an indicator for measuring and expressing the questionnaire items.

Study model:

The following model was developed for the study:



Study variables

Previous Studies:

- The study **(Al-Saidi and Al-Shammari 2021)** aimed to define the concept of corruption and its types and how to deal with it by the supervisory and inspection bodies in Iraq. The results showed that financial and administrative corruption is the result of several factors, including the lack of morality, the absence of oversight, and the failure to apply the laws and regulations in force to the spoilers, as the results showed. There are many oversight bodies that fight corruption in Iraq (governmental and non-governmental.(
- The study **(Qassem, 2014)** aimed to shed light on the various manifestations of corruption, its effects and causes, by modifying the concept of anti-corruption agencies and determining their nature and formation. The process of combating it is complicated due to the specificity of this crime, and that addressing this dangerous phenomenon requires the presence of regulatory authorities seeking to combat and prevent it. He recommended the need to raise the efficiency of the competent supervisory authorities, whether financial or judicial, and support them with efficient human elements and appropriate material means.
- Study **(Malagueno, etal, 2010)** The study aimed to clarify the role of the quality of accounting and auditing and the level of corruption, and the results showed that improving audit quality leads to a decrease in the level of corruption, and that countries that have improved in accounting and auditing standards have more transparent reports, and thus a decrease in the level of corruption.
- Study **(Kayrak, 2008)** This study aimed to identify the participation of supreme audit bodies in combating corruption and their contribution to practice. The public, and that these devices contribute to the detection of suspicious and corrupt cases.

What distinguishes the current study from previous studies:

The current study was applied in the Iraqi environment by showing the role of the Iraqi Financial Supervision Bureau in reducing financial and administrative corruption in public institutions and companies, as this sector has not been studied in previous studies and that this sector is vital and in trouble. Need. of a study of this kind. This study also took into account the financial and administrative control and its role in reducing corruption problems.

Theoretical framework:

Control Concept:

Oversight is defined as a process by which everything is ensured that everything is going in state institutions according to a set of specific plans and instructions to detect and correct weaknesses. Oversight is of three types, the first is administrative oversight, the second is judicial oversight, and the third is political oversight. Each type of control monitors, monitors and evaluates different specific parties. (Al-Saeedi and Al-Shammari 2021, 60).

Financial control is the performance that enables government units to measure the efficiency of the financial plans developed and how to implement them, while administrative control enables government units to determine the extent of achievement and quality in the performance of employees and the extent to which they are achieved. set of goals. The most important objectives of financial control: (Zakry, 2013, 7.)

1- Protecting the assets of the facility from theft, embezzlement, manipulation and misuse.
2- Ensuring the correctness and accuracy of the accounting data and financial reports.
3- Ensuring that the financial procedures are within the applicable regulations, laws and procedures.
4- Ensure the adequacy of the policies.
5- Ensure the proper use of the financial and human resources of the facility.

As for administrative control, it is an oversight whose task is to collect and analyze data to reach results. In its entirety, it aims to ensure the implementation of laws, regulations and instructions, in addition to achieving the previously planned objectives. Administrative control aims to detect errors and violations and alert them to them to raise the efficiency of performance in the facility.

The Importance of Control:

1- Follow up on the implementation of the set plans and adherence to the instructions, rules and regulations.
2- Ensuring that each individual performs his duties in a manner that achieves the objectives set for the establishment.
3- Evaluate the goals that have been achieved.
4- Ensuring that decisions are implemented in accordance with the objectives set.
5- Preventing fraudulent working methods.
6- It achieves equality and justice and prevents the spread of bribery and nepotism.

Control Objectives:

Censorship seeks to achieve many goals, namely: (Al-Daihani, 2017, 169).

1- **Employee performance appraisal:** Supervision does not aim to control errors, but rather works to ensure that they do not occur in the first place. Thus the main objective of supervision is to determine the appropriateness of the performance of the employees to implement the plans drawn for the performance of work in general, and thus to develop plans to improve this performance.

2- **Protection of public funds:** where supervision seeks to protect funds and assets from manipulation, fraud, and practices that lead to wasting public money or manipulating people's interests in exchange for personal interests.

3- **Ensuring the efficiency of implementation:** where supervision works to ensure that the works are carried out with the efficiency and quality targeted by the plans.

4- **Working on controlling and evaluating expenditures:** working on controlling and reducing expenditures, by monitoring to ensure the progress of the financial and administrative procedures associated with them in accordance with the regulations and laws regulating those operations.

Control Models:

1- **Internal Control:** It is the self-control exercised by the administration over itself through the superiors or their representatives, and it is also the means through which the administration can ensure the achievement of its objectives and good performance. (Al-Harbi, 2003, 21).

2- **External Control:** It is considered complementary to internal control and aims at strengthening it and supervising the various policies followed by managers to improve levels of integrity and enhance performance.

Stages of the Control Process:

The control process is the main means of determining the level of performance and working to detect errors and deviations, and it is characterized by continuity and dynamism, which makes it a multi-step and multi-stage process, and one of the most important stages that the control process goes through: (Qasim, 2014, 15)

1- **Organizing**: It is the first stage of administrative control, as it aims to arrange the actual performance in a logical order by clarifying the relationship between workers at the administrative levels and determining the responsibility and authority of each person.

2- **Guidance**: guiding workers at various administrative levels, and workers in performing their duties in order to achieve the best results.

3- **Monitoring**: It is the discovery of any deviations or errors that occur during work, which facilitates the process of addressing and correcting them.
4- **Evaluation**: Its objective is to verify the results and analyze the resulting deviations.
5- **Report**: means of communication and its goal is to convey information from the source. (Al-Otaibi, 2004, 330).

Regulatory bodies in Iraq:

1- Public Prosecution.
2- Federal Financial Supervision Bureau.
3- Integrity Commission.
4- Offices of the Inspectors General.

The role of the Supervisory Authorities:

Its supervisory role is represented by several points, namely: (Qassem, 2014, 7)

1- Detecting violations of legislative rules quickly enough to take the necessary measures.
2- Preventing corruption through effective financial measures aimed at reducing corruption and increasing the possibilities of its detection.
3- Encouraging the optimal use of public funds and achieving the best results.
4- Combating administrative and financial corruption through a set of powers and legal procedures.
5- Preventing manifestations of corruption in an optimal manner and achieving the best results.
6- Spreading a culture of integrity among members of society.

The concept of financial and administrative corruption:

Corruption is a worldwide phenomenon, with deep roots in which several factors intervene and takes many forms and dimensions. Through concerted efforts to diagnose its causes and radically treat it. (Salam, 2015, 11).

Financial corruption has been defined as “a specific behavior that takes an informal nature and is represented in financial transgression and violation of the rules, regulations and instructions that govern financial work in all sectors, coinciding with the weakness and absence of the supervisory system.” Religious and moral deterrence in individuals, and it has negative effects on all areas of society. (Al-Qarawi, 2015, 30).

Administrative corruption has been defined as “the administrative deviation from the ethics of the job carried out by the public official and in violation of legal legislation and labor regulations, that is, the public employee exploits his job as an employee in a place to obtain illegal gains or benefits.” (Gad, 2017, 576)

The phenomenon of corruption is represented in a set of behaviors carried out by some of those who occupy public positions, and these behaviors are: (Zakri, 2013, 8)

1- **Bribery**: A person who receives money or a benefit in exchange for doing or refusing an act.
2- **Favoritism**: A person who performs an act that serves an individual or an entity to which the person belongs, such as a family, a particular region, or a party entity without having a right to do so.
3- **Prejudice**: giving a person to another, or an entity to another without right, in order to obtain certain interests.
4- A person who intervenes to serve an individual or a group without being bound by the required principles and efficiency of work.
5- **Embezzlement of public money**: a person who obtains funds from the state unjustly and under different names.
6- **Extortion**: a person obtains money from a certain party in society in exchange for interests related to the work of the corrupt.

There are also many organizational deviations that arise from the public employee while performing his work, which is represented in the employee's lack of respect for work, as he may not adhere to the dates of attendance and departure from the workplace, or his refusal to perform the work. His work to the fullest, in addition to lax performance, laziness and the desire to get more pay with less effort. His non-compliance with the orders and instructions of his superiors, in addition to his constant indifference, his lack of participation in opinion, his tendency to develop and innovate, his lack of responsibility, and his disclosure of the secrets of his work. These deviations reinforce and feed forms of corruption. In addition to organizational deviations, there are also behavioral deviations, which are deviations related to employee behavior and actions such as abuse of authority, and criminal deviations such as falsification of official papers in exchange for material benefit. (Gad, 2017, pp. 578-584)

Reasons for Administrative and Financial Corruption:

Among the most important reasons for the spread of corruption is the absence of the role of governments, as well as wars and the resulting chaos in all fields, which facilitates the process of spreading the phenomenon of corruption, in addition to the lack of attention to regulatory bodies, the lack of experience and competence of its employees, and external interventions. (Al-Qarawi, 2015, p. 31), the living situation and low salaries and compensations contribute to pushing employees with greedy souls or not convinced to carry out corrupt practices as an easy way to get the money needed to satisfy them. their desires and live in luxury. (Al-Mikhlafi, 2013, 32). Thus, the phenomenon of financial and administrative corruption may arise for subjective reasons related to the individual's desire, such as lack of cultural awareness, weak moral level of community members, or the spread of ignorance and poverty. It may be for reasons beyond the control of the individual, such as monopolizing the power and responsibility of certain persons.

Effects of Financial and Administrative Corruption:

The presence of corruption in society has many bad effects: (Al-Issawi, 2009, 10)

1- Wasting the energies of the country and putting things in the wrong place.
2- Disrupting the movement of social and economic development.
3- It affects the outcome of revenues and how and how they are spent.
4- It creates a layer of illicit wealth and reinforces social inequalities.
5- It undermines the morals of society and disturbs the balance of justice and the principle of equality among citizens.
6- It kills the spirit of honesty among workers in the public sector.
7- It leads to the leakage of national wealth.
8- Implementation of works by persons who do not possess the required skills and competencies.

Mechanisms to combat financial and administrative corruption:

1- **Accountability and accountability:** Accountability is a process in which public sector institutions and the individuals affiliated with them are responsible for their decisions and actions and do not mind presenting themselves for internal or external audit. As for accountability, public office holders are legally, ethically and administratively accountable for the actions they perform. (Hammoud 2017, 78)

2- **Transparency**: is the government's response to the rights of citizens and others to access information about government performance and how decisions are made, especially those related to public affairs that affect the lives of citizens.

3- **Integrity**: a set of values and principles related to honesty, honesty and sincerity at work. Its mission is to promote a culture of ethical behavior for employees within the corporate work to contribute to defining work in the right direction. (Ajil, 2013, 59)

4- Adopting a democratic system based on the principle of separation of powers and the rule of law through everyone's submission to the law, its respect and equality before it, and the implementation of its provisions by all parties. (Hammoud 2017, 79)

5- Developing the public role in combating corruption through awareness programs about its dangers to the country and the citizen, and enhancing the role of universities and educational institutes in combating corruption. (Abu Hammoud, 2004, pg. 461)

Corruption Phenomena in Iraq:

From 2003 until 2012, Iraq was at the bottom of the corruption index of Transparency International, to be one of the most corrupt countries, and it is expected to remain so for a longer period as a result of the decline in development and investment opportunities and the delegation of legitimacy to implement the political system. The most important phenomena of corruption in Iraq: (Suleiman and Atwan , 2010, 119)

1- Disrupting laws and instructions, spreading chaos and randomness in public jobs and assigning them to people with limited competence.
2- Forming committees (bids, purchases, imports...etc) from non-specialists.
3- The phenomenon of sudden and obscene wealth spread in society.
4- Favoritism and loyalty in filling positions rather than skill, merit, competence and integrity.
5- Lack of equal opportunity principle at work.
6- Weakness in the performance of the supervisory authorities.

The following is the table of corruption indicators at the global level during the period 2003-2012:

Table No. (1) Indicators of corruption in Iraq

The years	Iraq Corruption Index score
2003	2.2
2004	2.1
2005	2.2
2006	1.9
2007	1.5
2008	1.3
2009	1.5
2010	1.5
2011	1.8
2012	1.8

Source: www.icgg.org

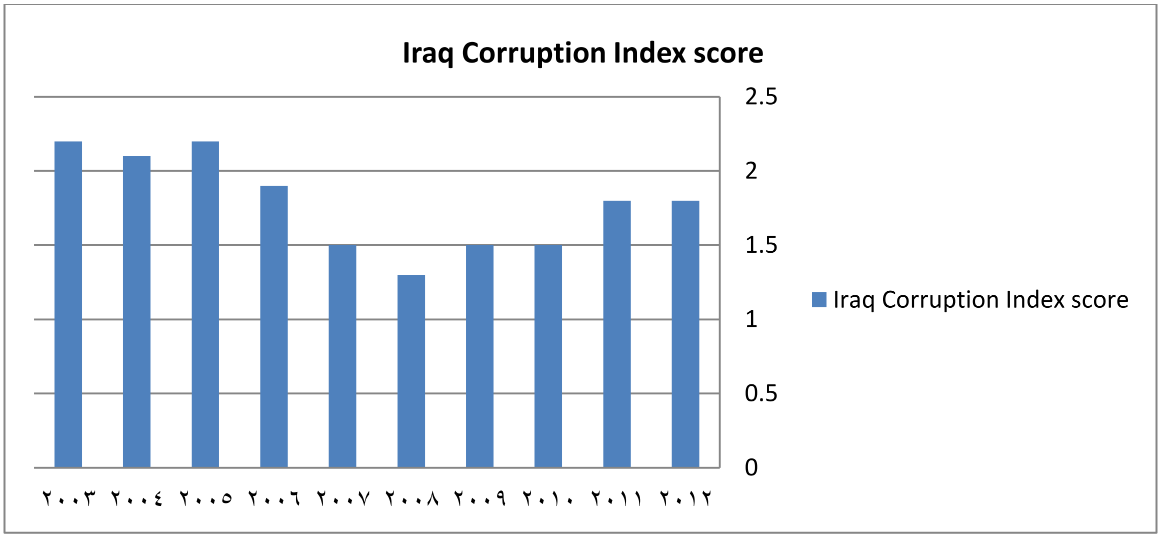


Figure No. (2) Indicators of corruption in Iraq

From the previous plan, we note that corruption indicators were high in 2003 due to the political and security conditions in Iraq, including wars and setbacks, which were directly reflected in the situation in public institutions, the weakness of oversight bodies, and the desire of many individuals to achieve personal interests far from responsibility, and these actions are the result of Ignorance of individuals, abuse of authority, in addition to individuals' disregard for laws and regulations, collapse of moral values, weakness of teamwork, failure to apply scientific standards in selecting employees, and many other reasons.

Field Frame:

Several methods were used to obtain data and information. Available references and periodicals were used to cover the theoretical aspect. While the model was adopted on the field side that prepared the main method, it included two axes, the first axis included (11) a paragraph showing the role of external oversight bodies in reducing financial corruption in the institutions and companies of the Iraqi public sector, and the second axis (11) paragraphs showing the role of External oversight bodies in reducing administrative corruption in Iraqi public sector institutions and companies, bringing the total to (22) items.

Study Population and Sample:

Due to the large size of the study community and its inclusion of the Iraqi external control bodies "the Public Prosecution, the Federal Financial Supervision Bureau, the Integrity Commission, the offices of the general inspectors", and the difficulty of reaching all members of the community, the study will be conducted in the Federal Office of Financial Supervision in Iraq, and a random sample of auditors was selected Employees of the Iraqi Board of Financial Supervision, where 130 questionnaires were distributed, 120 questionnaires were retrieved, and the number of final questionnaires. Valid for analysis reached 114.

Statistical Methods:

The statistical program (SPSS) was relied on to analyze the data collected from the distributed questionnaires, based on the following statistical methods:

1- Cronbach's alpha stability test to measure the stability of the measuring device.
2- Measures of central tendency and measures of dispersion by calculating (arithmetic averages and standard deviations) to know the average of the calculations related to each hypothesis and each statement separately.
3- T-Test One-Sample to test the study tasks.

Stability Test:

The study used Cronbach's alpha coefficient to verify the stability of each part of the study tool. The alpha reliability test is considered poor if it is less than (60%), acceptable if it is between (60%-70%) and good if it is between (70% - 80%). Over 80% is considered excellent, and the closer the scale is to one, the better the test results.

The variable	N of Items	Cronbach's Alpha
Financial corruption paragraphs	11	.724
Administrative corruption praragraphs	11	.767
Total	22	.812

The alpha value of all expressions mentioned in the study tool was (0.812) which is an excellent ratio, which means that there is a very high degree of credibility in the answer of the study population.

Analysis of the results of the study and testing of hypotheses:

Characteristics of the study sample

Table No. (2) Characteristics of the study sample

The variable		**The number**	**The ratio %**
Sex	Male	95	83.3%
	Female	19	16.7%
	Total	114	100%
Qualification	Bachelor 's	59	51.8%
	Diploma	31	27.2%
	Master 's	18	15.8%
	PhD	6	5.3%
	Total	114	100%
Age	Under 30 years old	17	14.9%
	From 30 to 40 years old	30	26.3%
	From 41 to 50 years old	46	40.4%
	51 years and over from	21	18.4%
	Total	114	100%
Experience	5 years or less	34	29.8%
	From 6 years to 10 years	37	32.5%
	From 11 years to 15 years	27	23.7%
	More than 15 years	16	14%
	Total	100	100%

From the previous table, we find that the percentage of male auditors in the Iraqi Financial Supervisory Authority who participated in the survey was (83.3%), while the percentage of reviews was (16.7%). With regard to academic qualifications, we find that the percentage of those holding a bachelor's degree is (51.8%), and those who hold a diploma (27.2%), while the percentage of those who have a master's degree is (15.8%). of PhD holders the percentage was (5.3%) in the study sample. .

As for the age variable, we find that the highest percentage in the studied sample is for those whose average age ranged between (41-50 years) and reached (40.4%), while those less than (30) years old are the least. in the sample (14.9%). As for experience, we note that the highest percentage reached for those with experience ranging from (6-10) years at a value of (32.5%), followed by those with less than (5) years of experience with a percentage of (29.8%), then those with experience ranging between (11-15) years (23.7%), and the fourth more than (15) years of experience (14%).

The results were analyzed and discussed based on the hypotheses that were identified in the research by finding the arithmetic means and standard deviations for each of the expressions mentioned in the study tool.

The first axis: the external oversight bodies contribute to reducing the phenomenon of financial corruption in the Iraqi public sector institutions and companies. (11) The paragraphs of this axis were tested as follows:

Table No. (3) The arithmetic mean and standard deviation of the first hypothesis paragraphs

The Paragraphs		Mean	Std. Deviation
1	Ensure the effectiveness of the internal control system	3.81	.530
2	Ensuring that the recorded financial information is the result of actual operations and not fictitious.	3.72	.489
3	Verify that all financial and accounting information is supported and supported by correct documents.	3.64	.482
4	Ensure that the tax deduction is correct, and that no tax or fee exemption has been obtained except in the cases stipulated in the laws	3.51	.779
5	Ensure that all issued exchange documents are within the limits of their respective authorizations.	3.73	.520
6	Ensure that pensions and bonuses have been decided or settled in accordance with the provisions of the laws and regulations in force.	3.80	.518
7	Ensuring the completeness of recording the financial and accounting operations on the records was done in accordance with the specified rules and principles	3.68	.554

8	Ensure the correctness of the calculation and the accounting accuracy of the information recorded in the records.	3.89	.407
9	Ensuring the correct registration, posting and balance of financial operations	3.85	.404
10	The activity of import, export, distribution and marketing of goods, equipment and various materials carried out by the entities subject to control is monitored and evaluated.	3.73	.569
11	Studying contracts and agreements concluded by the authorities in the place of control with others and evaluating their objectivity and consistency with public interests.	3.76	.520
The Total		3.7384	.27503

From the above table, it is clear that there is approval from the study sample on the paragraphs mentioned in the role of internal control agencies in reducing financial corruption through many of the procedures that were surveyed within the previous paragraphs about auditors working in the Iraqi finance. The Audit Bureau, the average total acceptance rate was (0.37384), which is greater than (0.3), with a standard deviation of (0.275).

The second axis: the external oversight bodies contribute to reducing the phenomenon of administrative corruption in the Iraqi public sector institutions and companies. (11) Paragraphs related to this axis were tested as follows:

Table No. (4) the arithmetic mean and standard deviation of the paragraphs of the second hypothesis

The Paragraphs		Mean	Std. Deviation
1	Ensure that there is an organizational structure for the audited entities	3.66	.622
2	Ensuring that decisions related to appointment, promotion and granting allowances and bonuses are issued in accordance with the laws and regulations and within the budget.	3.67	.492
3	Follow-up of violations committed by the employees of the entities subject to control	3.68	.507
4	Ensure that the audited entity monitors and evaluates the performance of employees in an orderly and periodic manner	3.69	.582
5	Ensure the fight against administrative laxity in the entities subject to control, and follow-up the dates of attendance and departure of workers and their vacations	3.61	.507
6	Ensure the appropriate distribution of tasks and competencies in the entities subject to control	3.82	.426
7	Use the necessary means to investigate and detect crimes and deficiencies in work	3.78	.576
8	Verify the existence of feedback in the entities subject to control and provide it to subordinates.	3.82	.508
9	Conducting the necessary investigations to investigate the methods of deficiencies in the performance of work in the fields of production, distribution and services	3.89	.456
10	The laws, administrative regulations and applicable regulations are followed up, examined and studied to ensure their adequacy for the purposes for which they were legislated	3.74	.596
11	Ensuring the extent to which the audited entities use modern technical procedures and means	3.62281	.896
The Total		3.7249	.31433

From the above table, it is clear that there is approval from the study sample on the paragraphs mentioned in the role of internal control bodies in reducing administrative corruption through many of the procedures that were surveyed within the previous paragraphs on auditors working in the Iraqi finance. The Audit Bureau, the average total acceptance rate was (0.3725), which is greater than (0.3), with a standard deviation of (0.3143).

Hypothesis Testing

1- The first hypothesis test

Table No. (5) Testing the first hypothesis

One-Sample Test

H01	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
	145.129	113	.000	3.73844	3.6874	3.7895

The previous table shows the distributional, arithmetic mean, and the first hypothesis of the sub-study, and that the average was (0.3738), which indicates approval before a sample of the contribution of the Iraqi Finance Department's Diwan in reducing corruption manifestations in public institutions in Iraq, and that the value (t) amounted to (145.129).), which is greater than (145.129), which is greater than (113), and the significance level is (0.000) which is more than (0.05), We accept the hypothesis.

2- The second hypothesis test

Table No. (6) Testing the second hypothesis						
One-Sample Test						
H02	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
	126.527	113	.000	3.72488	3.6666	3.7832

The previous table shows the relative distribution, arithmetic mean, and standard deviation of the second sub-hypothesis. It is noted that the mean was (0.3724), which indicates the approval of the study sample on the contribution of the second hypothesis. The Iraqi Financial Supervision Bureau in reducing the manifestations of administrative corruption in public institutions and companies in Iraq, and that the value of (t) reached (126.527), which is greater than the table (t) of (113) and significant. The level (0.000) is less than (0.05) for that. We accept the hypothesis.

Results:

1- The Iraqi Financial Supervision Bureau, as one of the external oversight bodies, contributes to reducing financial corruption in Iraqi public institutions and companies. Corruption in one way or another. In addition to ensuring the correctness of the account and the accounting accuracy of the information recorded in the books, which in turn reveals areas of fraud that the accountant may commit with the intention of fraud, fraud or theft.

2- The financial control in order to reduce financial corruption in Iraq included the necessity of studying the validity and accuracy of the concluded contracts, the need for contracting materials, and a complete summary of all supporting documents and documents, in addition to the necessity of follow-up. Export, import and distribution of fraudulent acts that may arise from it.

3- The Iraqi Financial Supervision Bureau, as one of the external oversight bodies, contributes to reducing administrative corruption in Iraqi public institutions and companies by investigating and detecting crimes and work deficiencies and following up on the implementation of administrative laws to ensure their suitability. .

4- Administrative control in order to reduce administrative corruption included ensuring the existence of an organizational structure and the distribution of tasks and competencies, in addition to following up on violations and administrative laxity in the entities subject to oversight, the aim of which is: to reduce corruption in all its forms.

Recommendations:

1- Working to keep abreast of developments in the field of government oversight and to benefit from the experiences of developed countries in this field.

2- Working on developing and training auditors on the debts of the Iraqi financial control to raise their efficiency.

3- Developing and enacting laws that emphasize the necessity of combating corruption in all its forms, and punishing its perpetrators severely.

4- Doing permanent research and conducting studies on the reality of corruption in the Iraqi environment and the necessity of combating it, and identifying the actual cases during which corruption was combated**.**

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