

## **Iraq: Civil Society Report by the Investigator Organization for the Rule of Law**

An input to the UNCAC Implementation Review Mechanism:  
Fourth year of review of UNCAC Chapters II and V

**7 November 2025**

This is the executive summary of a civil society parallel report from August 2025 reviewing Iraq's implementation and enforcement of selected articles in UN Convention against Corruption (UNCAC) Chapters II (Preventive Measures) and V (Asset Recovery). The report was supported by the Global Civil Society Coalition for the UNCAC<sup>1</sup> and National Democratic Institute and is intended as a contribution to the UNCAC peer review process of Iraq covering those two chapters. The full report is available on the Coalition's website.<sup>2</sup>

Iraq has taken steps to align its legal framework with the provisions of the UNCAC Chapters II and V. However, preventive measures have shown limited effectiveness, and progress in asset recovery, international cooperation, and the confiscation of foreign proceeds remains minimal.

### **Assessment of the Review Process**

Did the government disclose information about the country focal point?	No	Despite commitments Iraq made at CoSP10. <sup>3</sup>
Was the review schedule published somewhere/ publicly known?	No	–
Was civil society consulted in the preparation of the self-assessment checklist?	No	–
Was the self-assessment checklist published online or provided to civil society?	No	–
Did the government agree to a country visit?	Not available	–

<sup>1</sup> Has been known as the UNCAC Coalition.

<sup>2</sup> Global Civil Society Coalition for the UNCAC, Civil Society Parallel Report on Iraq, <https://uncaccoalition.org/uncacparallelreportsiraq/>, accessed 11 August 2025.

<sup>3</sup> CoSP10 conference room paper submitted by around 60 countries including Iraq: Joint Statement on Transparency and the Inclusion of Civil Society in the Implementation Review Mechanism, <https://www.unodc.org/documents/treaties/UNCAC/COSP/session10/CAC-COSP-2023-CRP.14.pdf>, accessed on 17 October 2025.

Was a country visit undertaken?	Not clear	A hybrid joint meeting took place on 6-7 June 2024. <sup>4</sup>
Was civil society invited to provide input to the official reviewers?	No	Other stakeholders were not involved in the review, <sup>5</sup> despite the commitment Iraq made, as outlined above.
Was the private sector invited to provide input to the official reviewers?	No	<i>Same as above.</i>
Has the government committed to publishing the full country report?	Yes	Iraq committed to publishing the full peer-reviewed IRM country report.

## Main Findings and Recommendations (R)

### Preventive Measures against Corruption

Iraq has enacted several laws and strategies to combat corruption across sectors. In practice, however, these efforts have had little impact. Oversight institutions<sup>6</sup> lack independence, resources, and authority to operate effectively. Senior positions are often politicized, with key roles left vacant or filled based on party affiliation rather than merit.

***R:** Ensure full independence, sufficient resources, and transparency of oversight bodies, especially of the Federal and Kurdistan Region Commissions of Integrity, and appoint leadership through transparent, merit-based processes.*

### Public Sector Employment

Iraq's public employment system faces favoritism, limited transparency, and outdated laws. Political influence often overrides merit, with nepotistic appointments, vacancies seldom publicized, and absent competitive exams. Senior appointments lack transparency and are shaped by political interests, while appeals against hiring decisions are rarely successful. The public sector remains bloated, with weak performance evaluations, limited salary transparency, and reports of ghost employees. Asset declarations are required but unenforced and undisclosed. Oversight bodies<sup>7</sup> exist but face political interference and poor enforcement.

***R:** Adopt a civil service law ensuring transparent, merit-based hiring and promotion, whistleblower protection, public conflict of interest disclosure, effective performance reviews, and strong oversight and training systems.*

### Codes of Conduct, Conflicts of Interest, and Asset Declarations

Although Iraq has adopted several codes of conduct, sanctions for non-compliance are rarely applied and asset declarations are secret and lack independent oversight.<sup>8</sup> There is no centralized system for addressing conflicts of interest, and the few existing rules are scattered and rarely enforced. The

<sup>4</sup> UNODC website, Country Profile Page: Iraq, <https://www.unodc.org/corruption/en/country-profiles/data/IRQ.html>, accessed on 11 August 2025.

<sup>5</sup> UNODC, Country Profile Page: Iraq, <https://www.unodc.org/corruption/en/country-profiles/data/IRQ.html>, accessed on 11 August 2025.

<sup>6</sup> These include the Federal Commission of Integrity and its counterpart in the Kurdistan Region.

<sup>7</sup> Key oversight entities include the Federal Commission of Integrity and civil service courts.

<sup>8</sup> Senior officials are legally required to submit declarations under relevant laws, but they are not public.

entities responsible for implementation lack independence, resources, and expertise to ensure compliance.

*R: Establish a public, centralized asset disclosure system and adopt clear, enforceable rules to identify and manage conflicts of interest across government.*

### **Political Financing**

Iraq faces major challenges in implementing political financing rules, with dominant political parties controlling power while weaker parties are pressured, sometimes beyond the legal limits. The Electoral Commission lacks independence and is controlled by political parties, and [vote buying and fraud have occurred in public office elections](#).<sup>9</sup>

*R: Enhance transparency in political financing through legal regulation and enforceable sanctions, publish budget reports online for scrutiny during and after election cycles, and grant the election oversight commission full independence and the necessary resources for effective oversight.*

### **Protection of Whistleblowers**

Iraq has hotlines through the Federal and Kurdistan Region Commissions of Integrity for reporting corruption, conflicts of interest, or code of conduct violations. Iraq's whistleblower protections are limited to criminal or terrorism-related cases,<sup>10</sup> leaving ethical breaches or conflicts of interest uncovered. Although public employees are legally required to report corruption, they have little protection. Retaliation and harassment remain unaddressed, and a previous protective order was repealed without replacement, discouraging reporting and weakening anti-corruption efforts.

*R: Revise the whistleblower protection law to prohibit retaliation in all cases, including ethical violations, and ensure proper procedures, independent oversight, and enough resources for enforcement.*

### **Public Procurement and Management of Public Finances**

Iraq has a solid legal framework for public procurement and financial management, but competitive procurement is often bypassed through exemptions, and oversight bodies rarely publish evaluations. Procurement and budget data remain inaccessible<sup>11</sup> Public participation in national budgeting is minimal, with decisions being processed behind closed doors and influenced by political interests. Released spending reports are often incomplete or vague, limiting accountability.

*R: Enhance transparency and public access to procurement and budget data, enforce clear anti-corruption rules, establish independent review processes for procurement disputes, and regularly publish budgets and procurement reports in line with UNCAC principles to ensure a competitive and accountable public sector.*

### **Access to Information and Participation of Society**

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<sup>9</sup> Al-Ssaa, [How Do Influential Political Parties Fund Themselves in Iraq?](#), accessed on 11 August 2025.

<sup>10</sup> Law No. 33 of 2017 provides safeguards like anonymity and relocation but excludes ethical or administrative violations.

<sup>11</sup> Iraq lacks a national right to information framework, limiting access to procurement and budget data.

Iraq's constitution protects freedom of expression and the press, but access to information on government operations is limited. Beyond limited rights for journalists, there are no broad laws or policies that allow citizens to see how public administration or decision-making occurs, and those exposing corruption often face arbitrary arrests.<sup>12</sup>

The Kurdistan Region provides a positive example with a law granting the right to information,<sup>13</sup> but at the federal level, transparency rules are lacking, and public participation in lawmaking and budgeting is minimal. Despite Iraq joining the Extractive Industries Transparency Initiative, concrete actions to increase transparency remain limited.

***R:** Pass and enforce a right to access information law with clear procedures, oversight, and proactive disclosure, recognize civil society organizations as a key partner in anti-corruption, and enable their meaningful participation in legislative drafting and consultations.*

### **Judiciary and Prosecution Services**

The Iraqi Constitution guarantees judicial independence and separation from the Executive and Legislative powers. Despite challenges in combating corruption, the Judiciary has advanced through a Code of Judicial Conduct, Integrity Investigation Courts, and a Judicial Oversight Authority.<sup>14</sup> to monitor judges and impose disciplinary measures, including termination or reassignment, as decided by the Supreme Judicial Council. Judges and public prosecutors are trained via the Judicial Development Institute, but transparency remains limited and it is affiliated with the Supreme Judicial Council. It requires new measures to establish transparency, particularly in publicizing criminal trials and overhauling the investigative system for corruption cases.

***R:** Ensure judicial independence by enforcing constitutional and legal provisions, strengthening institutional and personal independence, achieving full financial and administrative independence, enhancing transparency, and reforming the investigative system, especially for corruption cases.*

### **Private Sector Transparency**

Transparency in Iraq's private sector remains limited. Companies are not required to disclose ownership, and no system exists to verify or share this information.<sup>15</sup> Data collected through financial institutions' due diligence efforts is confidential and shared only with law enforcement, leaving regulators, journalists, and the public uninformed. While Iraq's Trade Law and Companies Law impose basic bookkeeping obligations, enforcement is inconsistent. Off-the-books transactions or fictitious entries are not clearly prohibited, and falsifying records carries few consequences. Oversight institutions lack independence and the tools to ensure compliance, and relevant data is rarely published.

***R:** Require corporate transparency through mandatory disclosure of beneficial ownership, public access to company information, and proper enforcement of financial reporting standards.*

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<sup>12</sup> JFO Iraq, [Six Arrest Warrants Against Iraqi Journalists and Bloggers amid Intense Pursuit in Najaf](#), accessed on 11 August 2025.

<sup>13</sup> Law No. 11 of 2013 in the Kurdistan Region guarantees access to information and an independent monitoring commission.

<sup>14</sup> Established by the Supreme Judicial Council to oversee judicial conduct and discipline.

<sup>15</sup> Ownership transparency is not mandated by current corporate legislation.

### **Anti-Money Laundering**

Iraq has progressed in addressing money laundering and terrorist financing, especially related to ISIS, by criminalizing these offenses, establishing the Anti-Money Laundering and Financing Terrorism Office (AMLO)<sup>16</sup> and participating in international initiatives to enhance financial integrity. Implementation remains weak, as AMLO lacks independence, adequate funding, and enforcement powers. Compliance among financial institutions and other regulated entities is inconsistent, and oversight is limited.

***R:** Publish statistics on penalties imposed for non-compliance with the Anti-Money Laundering and Terrorism Financing Law, enforce due diligence on politically exposed persons and high-risk individuals in financial institutions and designated non-financial businesses, and ensure serious implementation while preventing the abuse of influence to obstruct enforcement.*

### **Asset Recovery**

Iraq's legal framework permits the confiscation of assets linked to money laundering, but practical and legal limitations remain. Non-conviction-based confiscation is narrowly applied, and assets of foreign origin are often retained in Iraq even when tied to crimes committed abroad. Bureaucratic delays, weak judicial cooperation, and the lack of mechanisms for foreign states to participate in asset recovery hamper effectiveness. International agreements are rarely used, and rules for victim compensation or asset repatriation are unclear.

***R:** Strengthen Iraq's asset recovery systems by improving AMLO's independence and resources, establishing a public beneficial ownership registry, enabling non-conviction-based confiscation, and creating clear legal pathways for cross-border cooperation, asset return, and victim compensation.*

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<sup>16</sup> The AMLO operates within the Central Bank of Iraq and coordinates AML/CFT enforcement.