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RESEARCH ARTICLE

THE LEGAL EFFECTS OF SUPERVISION OF THE OFFICE OF FEDERAL FINANCIAL SUPERVISORY IN IRAQ -EGYPT, FRANCE.

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Key words:-

Abstract

There is no doubt that the country's finance plays an important role in determining the developmental, political and economic track, so it is to maintain the public finances a lofty goal for each Advanced Systems mentioned earlier. Therefore, supreme financial control, as a result of the important in the global society and the political and economic developments; Thus, the Supreme Financial Control-proclaimed on public money entrusted to technical devices specialized in detecting financial irregularities and manipulators of public money so it was a success of the role of the Federal Office of financial supervision in Iraq and his counterparts & other neighboring countries, comparison to its efficiency and effectiveness of those laws governing the financial state and identify gaps and shortcomings and how to achieve the purposes legislature enacted the importance of the research and created its own goal.

Relying on an objective assessment to the performance of the union of financial oversight & the evaluation committee and to get to know the strengths and weaknesses in dealing with financial irregularities and disposition system, as well as an attempt to fill the shortfall in the study resulting from legal liability as a result of financial irregularities against the study of disciplinary infractions, In addition, the two researchers draw clear lines between the types of violations that affect public money, activity and affect the operation of public utilities and sustainability.

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Research Methodology:-

Research methodology relies on the legal regulations and its analysis as well as mentioning samples of the application's samples, the two researchers hired the research progress by;

First research (identify financial irregularities):-

First requirement stand comparison legislation

Section I: the position of French legislation

Section II: the position of Egyptian legislation

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Second Research (direct administrative investigation):-

First requirement stand comparison legislation

Section I: of French legislation stand point

Section II: the Egyptian legislation stand point

Comparative that riveted the process and comparing legal systems that are known France, Egypt:-**Third research antagonize the offender in court:-**

The first requirement stand comparison legislation

Section I: the position of French legislation

Section II: the position of Egyptian legislation

Introduction:-

We made legal consequences of the implications of union financial committee title for the search because we will be discussing the legal effects without the other effects (economic, accounting, financial), which means in this case the effects of censorship are among actions taken by the competent authority (point of independent financial control) towards what is revealed in the regulatory processes of results. In this case means that the consequent results earlier on the existence of effects, we have selected the legal implications of those aforementioned species for several reasons, the predominance of the legal nature of the study, bone concerning the legal consequences as measured by all other consequences.

First research (identify financial irregularities):-

In order to begin with a correct start point to independent financial control lead role accurately and secretary and the success must be to follow through her work among the regulatory processes and procedures in order to reach an impartial and honest accurate results.

the reality reflect one of the financial position of the organization (ie hand uncensored), add to it and to the excesses reveal (distractions) in its various forms needed them and take; so was an urgent need to stand on identifying the violation and determine the nature, whether within the jurisdiction of a financial point of control or not?

On one hand the legislation, we find that the financial legislator Iraqi overlooked the distinction between financial Infraction () administrative forum, also gave a standard range of the concept of financial objectionable without being known or puts the proper cutter standard of what is a financial or administrative offense, we find that Article (2) of the Court of Audit Law Federal Finance came census, for example, is not limited to what is a financial offense and made this concept limited to the application of the provisions of this law, regulations and instructions is a financial offense in the eyes of the legislature, as counting any default or negligence leads to wastage and the loss of public money or damage to the national economy, a financial offense¹, either harming public money, we find that the criminal legislator specific provisions for crimes against national economy and financial confidence² in the state had organized, as counting legislator of the audited entity's failure to provide records and documentation required for acts of censorship financial offense as well,³ and whether the failure to apply for those the archives of the Federal Office of financial supervision, or for any hand position to Also, the legislator

Iraqi financial counting thoughtlessness authorities censorship remarks Court, reports and directives is a financial offense, when counting the lack of integrity of the Governor or exploited career office, or caused by the waste of public money; one of the reasons raise the responsibility of the governor by the provincial council⁴. We see the Iraqi legislator to be not in determining the nature of financial offense falling within the jurisdiction of the Bureau oversight, because it is agreed accordingly that the disciplinary offense (disciplinary) a wider range of financial objectionable due to likely to have the financial and administrative objectionable from the standpoint of the

¹Item II-Article (2) of the Federal Court of Audit Law No. (31) of 2011 amended

² Materials (304-306) of the Iraqi Penal Law No. 111 of 1969 amended

³ Item III-Article (2) of the Federal Court of Audit Law No. (31) of 2011 amended

⁴ Paragraph (1) -abannd Eighth-Article (7) governorates not organized in the territory of Law No. (21) of 2008 amended

legislator administrative ⁽⁵⁾, and for being past the duties of public servant and that most of the Comparative law took the principle of distinction between Financial offense and administrative offense in order to avoid confusion between them and with the consequences of the financial violation of the implications for the administrative offense in most cases (), and that there was a jurisprudential trend seen in the financial objectionable broader meaning to the administrative violation and financial crimes, which lies on the occasion Position the punctual inclusion of such violations on financial irregularities whole legal gradients to other law (Constitution, unusual legislation, Financial subsidiary legislation).

The judiciary did not benefit me What is the attitude The elimination of the position did not assist in the definition of financial violation, types and methods to distinguish from other types of other irregularities but between our hands decisions of the Federal Supreme Court, which came under the rule of the unconstitutionality of certain provisions of the General Budget for Fiscal Years 2010 laws, and 2012

For the first decision of the court was the occasion to appeal to the general budget of the Federal Law No. (10) for the year 2010, when the court issued its decision, including the following (and that's where the draft budget submitted by the Council of Ministers Law has identified certain amounts for social benefits, which had approved the House of Representatives the allocation of these amounts in principle and used the validity set forth in paragraph (ii) of Article (62) of the Constitution reduced since these amounts later gained legality spent on humanitarian aspects specified 0 as the Constitution of the Republic of Iraq, the House of Representatives did not give the power to restrict the exchange these amounts or comment spent on unrelated to the condition and Atelazem between this condition and the purpose for which the allocated amounts for which Accordingly find the Federal Supreme Court that the suspension of social benefits allocations on the formation of the new government set forth at the end of paragraph (ii) of Article 24 of the budget Law Federal public number (10) of 2010 assigned to him by the Constitution and the decision was made based on the provisions of poverty (I) of Article (93) of the Constitution of the Republic of Iraq for the year 2005.⁶

As well as the Federal Supreme Court's decision on the unconstitutionality of certain provisions of the budget for the fiscal year 2012 Act, where the court ruled in its decision (the court briefed on mutual between the parties to the lawsuit regulations has proven to the court that the House of Representatives when enacted the Law of the general budget of the Federal Republic of Iraq for the fiscal year 2012 did not comply as stated in the validated project.

Council of Ministers in the following material (2 / I and 8 / VI, 37, 41, 46, 48, 49 and Article 23 / II), but he added it some things and made some adjustments to the amounts Contrary to the provisions of Article 60 of the Constitution 000 as it held the House of Representatives on Article (2 / I) of the Act to increase the total expenditures without suggesting that the Council of Ministers and took his consent to do so and without that shows the status of necessity, justifying this increase if the spending in the government project (278 839 094, 117) one hundred and seventeen thousand ninety-four billion eight hundred Thirty-nine million two hundred and seventy-eight thousand dinars became b (150, 930 122 117) dinars, an increase of up to about 28 billion dinars, and that this is contrary to the provisions of Article (62 / II) of the Constitution 000, as well as violation of Article (60 / II) from the constitution (130) of the rules of Procedure of the House of Representatives, which necessitated the Finance Committee in the House of Representatives must take the opinion of the Council of Ministers in every proposal for the amendment proposed by the Committee in the credits contained in the budget 000 applies this draft provision on each proposal to amend filed by any committee of the Board or a member if the consequent financial burden on 000, and the House of Representatives and in the article (18 / VI) of the budget Law added financial burdens on the government recirculate (40,000) forty thousand new career degree without having validity in that, because the validity of the House of Representatives and in article (60 / II) and in Article 62 of the Constitution and do not include such authority any creation of new functional grades, as the House of Representatives granted in Article (41 / I) of the law of retirees who receive a pension (400,000) thousand dinars per month or less it is earning a pension under special laws monthly grant, Without that the Council should have a validity in that contrary to the provisions of Article (62 / II) of the Constitution, 0 as the House of Representatives and in Article 37 of the Budget Law authorized the Federal Minister of Finance to increase appropriations certified and necessary to cover the work of the National Center for Laboratories construction 000 costs, since it is not Parliament the right to increase the appropriation and expenditure

⁵D 0 Tharwat Abdel Aal Ahmad, op. Cit., P. 55, d 0 Mohamed Mokhtar Mohamed Osman, disciplinary crime between administrative law and science of public administration, i 1, Dar Arab Thought, Cairo 1973, p. 314 316

⁶Decision of the Federal Supreme Court, No. (85 / Federal / 2010) (25/11/2010) publication, the rulings of the Federal Supreme Court in 2010, Volume 3, the Iraqi judiciar Association, Baghdad, 2011, pp. 113-114y

under Article (62 / II) of the Constitution of his own 000, as well as the case for Article 47 of the law, where committed provinces open account in the name of the province in the banks and the banks and this has nothing to do with the budget 000 it and that's where other materials challenged the unconstitutionality of the Iraqi Council of Representatives procedures modify a material (2 / I) of the general budget of the Federal Law No. (22) for the year 2012 and article (18 / vi) and Article 41 / I and Article 37 and Article (46) and (47) and Article 48 and Article 49 and Article (23 / II) and Article 18 / I, II, III and V, of the law above it has been found that it came Unlike validity set forth in Article 60 and Article (62 / I-II) and inconsistent with the articles (80) and (47) of the constitution and rules of procedure, so the material referred to above is considered contrary to the Constitution.⁷

In short in this area that the Federal Supreme Court has provided financial contravene the constitutional as what they were in breach of the financial rules set forth in the Constitution by the General State institutions both in its inherent jurisdiction or in its relationship to other public authorities, and this relates to override the rights of the state financial

The first requirement stands comparison legislation:-

We are going in this requirement to the position of French legislation and Egyptian legislation.

Section I: the position of French legislation:-

Where we are in the field of comparative law, we find that France legislator has also played in giving the definition of financial offense; but the legislator wire There conduct of the census, for example, but not limited to giving general criteria to count the offense as a financial violation, and distinguish them from administrative forum, at No. law (564) of 1971, and cited the following cases in which the legal act Builder financial offense is:

Causing the expense without following the usual procedures legally, under spending intent to conceal the amount exceeds what, it, regardless the amount of a person who is not specialized, contrary to the rules of collection and revenue collection and disbursement of expenses the state at the center or in the localities to give monetary advantage or in kind are illegal if damaging to the public treasury

But this advanced division has not lived up to some scholars accepted therefore took the initiative to criticize this division and said the inadequacy of this division and took on the French legislator at the time the census and instead must submit another criterion to distinguish the financial irregularities, they went to the impossibility of splitting legal irregularities family (financial, administrative and disciplinary offenses) due to overlap and unity of purpose the French legislator felt the usefulness of this criticism, and embarked on number reforms and attempts resulted in a rationing of all the legal rules set out for financial irregularities. And issuing legal code for all the financial rules of the judiciary, and identified material (313-L1) - (313-7L) financial irregularities exclusively except it is an administrative irregularities, financial irregularities as mentioned materials (⁸) above are:

1. Open a new opportunity to spend without due process.
2. Record amounts disbursed in the official registry for the purpose of covering up the excesses and deviations from previous financial.
3. Beyond the limits of jurisdiction with respect to the validity of the exchange or the officer authorized to transcend the limits of his mandate 0
4. Breach of legal rules governing financial management and regulated by the Financial Act or any basic financial superseding law 0
5. 5- Giving advantage or benefit, gift or gift of the employee or non-employee () If the consequent damage to the public treasury of the State 0
6. Each of the palaces in the collection and updating and the codification of the tax declaration on taxpayers and tax administrations

⁷ (Decision of the Federal Supreme Court, No. (25 / Federal / 2012) on 10.22.201publication, with the decisions of the Federal Supreme Court in 2012, preparing Jaafar2 Nasser Hussain, Fathi maids, Vol. 5, Journal of the legislation and the judiciary, Baghdad, 2013, S58-62.

⁸ V.art(313-LI)-(313-7L)de J.C.F,op.cit

Section II: the position of Egyptian legislation:-

In Egypt, the situation varies from its predecessor, as both have been identified financial and administrative irregularities on alone, though the financial Egyptian legislator had wire-year-old standard for determining what is a financial offense and what is the violation of administrative and sometimes occurred in the abyss of the contradiction between the two; however the efforts that his others had already done to his credit, in an attempt to establish a general theory violation of Securities the lawmaker cited financial Egyptian financial irregularities by saying, it is one of the financial irregularities in the application of the provisions of this Act shall come into;

1. Violation of financial rules and procedures set forth in the Constitution and the laws and regulations⁹
2. Violation of rules and procedures for the implementation of the state budget and adjusts the control of implementation –regulations of these rules and procedures for the procurement, sales and affairs of the stores as well as the rules and procedures applicable financial and accounting systems.
3. All the wrong acted willfully neglect or shorten the consequent amount of state funds disbursement without right or the loss of financial rights of the State or public agencies or other entities subject to the control device or prejudice the interests of the financial or economic interests¹⁰
4. The conduct of the Egyptian legislator has been to distinguish objectionable Finance for administrative offense (disciplinary), to sharp criticism of the financial and administrative Fiqh Egyptian alike and arranged as a result of that that specialization CAA follow-up financial violation and neutrality toward administrative violation and they outlined their criticisms that the financial objectionable overlapping with Administrative offense and that the criteria cited by the legislator is not as decisive, and the requirement to arrange loss or wastage of financial rights of the state which is not a prerequisite to achieve financial objectionable; so he went to the necessity of the competence of the Central Agency to pursue and prosecute both types of irregularities and re-drafting of the general framework of the legal and financial offenses¹¹

was the financial Egyptian legislator unfortunate in determining financial objectionable because it enter some administrative irregularities within the classification of financial irregularities and dressed robe harm with state funds and that the damage with state funds a matter of discretion for only through the investigation, which is performed may require the matter of hiring experts to figure out the extent to which the possibility of harming public money or not, this was the Egyptian legislator mentioned the financial violation of the amended law, the Central Agency for Accounting.

The legislator added to it two cases that promise in the governance of financial irregularities, a condition not to submit to the Central Agency for a copy of the documents (contracts, agreements, tenders), which requires law on these authorities to provide the device, and the case of the failure of the authorities not to provide the device accounts and business results and supporting documents in the planned schedule or as required by the papers, data, decisions or proceedings of which have the right to examine, review or view them according to the law while making administrative irregularities do not respond to comments CAA or correspondence, or the delay in responding to the legal deadlines without an excuse, justification is the rule not to respond to answer agent (employee) competent to answer the purpose of procrastination, it is to evade the duty to notify the device verdicts or administrative decisions regarding financial irregularities during the proper timeLegal administrative offense as well, or delay in informing unconvincing device measures taken by the administrative body on financial offense.

The administrative court of the Egyptian position we have found a ruling of the Supreme Administrative Court had been in it to determine the standard, not the concept of financial violation, by general officer of the financial infraction by saying that the financial objectionable is all offense caused by the negligence or failure resulted in the loss of financial rights of the state or a person of moral General has also decided in a ruling last herIt shares the researcher, the opinion of jurists hardly limited to financial irregularities; because of the complexity and plentiful, also believes hardly a barrier between them and the disciplinary and administrative irregularities situation; because of the large overlap of winning among those offenses as a whole, however, we see that the development of standards in this aspect would not be difficult, and that in turn could lead to tariffs disciplined financial irregularities put down to distinguish it from what others; because the case remains what it is to keep the door open conflict in the

⁹ Paragraph (1) -almadh (11) CAA Act No. 144 of 1988 amended

¹⁰ Paragraph (4) -almadh (11) Central Bureau of Accountancy Law No. 144 of 1988. amended

¹¹ D O Tharwat Abdel Aal Ahmad, op. Cit., P. 58 et seq

jurisdiction of the Federal Office of financial supervision and between other regulatory agencies, and also disrupts the Court's efforts to resolve the financial irregularities.

Second research: Direct administrative investigation:-

We address here the administrative investigation¹² carried out by the Court which, either directly from the Court, indirectly by contributing to the investigation may investigate administrative directly with the employee offending once the financial violation discovered by the Court, and deserted the place of the control of the Office Inspector General in which, or to have the Office of the Inspector General in which exists but full cooperation with the Court did not appear for the sake of financial objectionable filter, and the image of non-cooperation is to fail the Office of the Inspector General for the completion of the administrative investigation into the financial objectionable forwarded to it by the Federal Office of financial supervision, during the period of (90) days from the date notice of the Office of the Inspector General¹³, the picture of the administrative investigation indirectly shall be the contribution of the Court in the administrative investigation procedures and follow up on its decisions through, the Chief of Staff asked the head of the audited entity (Minister and equivalents) that transmits employee violator to administrative investigation, as President of the Board may request to withdraw his hand from function, as well as the legislature gave the Court the right when you discover the violation may request the Inspector General to conduct an investigation and take the necessary measures and the removal of the offense and its implications, as well as to the Office of scrutiny and opinion in the record investigative and recommendations completed the entities controlled and related to financial irregularities, the follow-up administrative investigation into financial irregularities contained in the regulatory reports and recommendations of the action was, and here the question is asked are become the Federal Office of financial supervision a competent rhythm disciplinary sanctions, the disciplinary authorities?

By reference to the general law of discipline in the Iraqi law, in the absence law discipline of state employees and the public sector of signal or reference to the entry of the Federal Office of financial supervision within the competent disciplinary bodies is noticeable on the financial Iraqi legislator put several restrictions on the Court the power to direct the administrative investigation since making the move the committee in direct administrative investigation sometimes depend on his own free will and appreciation of the circumstances surrounding the violation and by area, which his law may be directly the committee administrative investigation depend on a request from the House of Representatives the subject determines to be investigated the odds of the above, we find that Court refrains him directly Investigation and administrative but his mission on Overture Prosecutors device is limited or the Integrity Commission or Inspectors General offices who is in his reign to take disciplinary action against the offending employee so we believe that the Iraqi legislature without success to reconcile in the naming of that impact regulatory administrative investigation, even used the term Committee was closer and fuller expression of the nature of that investigation; because the Iraqi legislator used the term investigative committee in the Iraqi law is also modulated.

The first requirement stands comparison legislation

Section I: the position of the French legislature:-

While the legislative treatment in France, contrary to what is happening in Iraq; the disciplinary court shall have the financial irregularities and budgetary prosecute the perpetrators of financial irregularities issuing judicial rulings has not accepted the appeal and accept discrimination (veto) in front of the State Council-brokered employee Punisher or through the Attorney General, and may be cases of appeal on certain occasions of which, if the appeal founded on the new facts, and if you find documents that will drive the financial responsibility of the employee.¹⁴

Section II: the position of the Egyptian legislature:-

And to grant Egyptian legislator Central Bureau right of judicial appeal against the decisions of the disciplinary bodies or the provisions on financial irregularities to the competent judicial authorities, and the Secretariat of the

¹² D 0 Faisal Ahmad Haidar, The Origins of Administrative Disputes (Kuwait, Egypt, and England), i 1, d 0 n, Kuwait 0.2012, p. 194

¹³ Item V, Article 28 of the Federal Court of Audit Law No. (31) of 2011 amended

¹⁴ Dr. Salah 0 Oteify, op. Cit., P. 259-260, Abdul Amir Shams al-Din, control over t he implementation of public expenditure in Lebanon, his doctoral thesis, Faculty of Law, Cairo University, 1977, p. 236

employees of those entities to provide the CAA with copies of the decisions of the outcome of the appeal as they are released.¹⁵

Section III: antagonize the offender in court:-

To direct the Bureau to investigate the administrative person or on behalf of the Office of the Inspector General at the request of the House of Representatives may result prove financial objectionable on public employee did and the consequent need to take judicial and legal proceedings, both in front of the disciplinary judiciary or in front of the criminal justice system if financial offense constituted a crime criminal under the provisions of the criminal law, moreover, the Court has set up a civil suit for money owed to the state in the face of employee

Violator and see that the text had come years and entertained and therefore also likely that the defendant be the employees may not be employees, and produces that money in the case of the acquisition of administrative decisions have become final and be sentenced to fines or modulated resolutions Here resort to civil justice under the law of embedding, or is claimed in accordance with the law of governmental debts if you cannot direct withholding or insufficient and see that financial Iraqi legislator has occurred in the lack of a legislative no longer has the kit did not take into account; because the Court authorities at the request of the competent authorities implication limited to employees and not others while we find that the law modulated also applies to employees apply to other natural and legal persons, and this is what has become a reality on the practical application of the land As the members of the provincial councils subject in performing their duties, to the supervision of the Federal Office of Financial Supervision, while staff and this is what led him the Council of State in its most recent resolution on the occasion of his answer to the request of the Ministry of State for Provincial Affairs opinion of the Council about the requirement to provide the members of the provincial council who admitted to or are still continuing to graduate, to study leave of acceptance? Was the Council of State's decision (as the article (50) of the Civil Service Law No. (24) of the amended 1960 Law No. (14) of 2009 defined the conditions and regulations granting the license the school inside and outside Iraq 0 and that's where the item (I) of Article (4) Help Scholarship leave No. (165) for the year 2011 issued pursuant to Article (14) of the Act stipulate a condition in the grant study leave to be Alozivth occupied by the fall in the first grade or below within the ladder grades and salary supplement law salaries of state employees and the public sector No. (22) for the year 2008 and that's where paragraph (1) of Article (1) of the civil Service Law of the aforementioned identified the effect on workers in government departments 000 employees, and as a member of the provincial council is elected and agreed employees during the duration of its election, based on the foregoing may not be granted them study leave for the duration of the election cycle, and excluded from the requirements for admission requires legislative intervention.¹⁶

The first requirement (the position of comparative legislation:-

Section I: the position of French legislation:-

The treatment in the French law the responsibility of the employee before the courts the clearest picture we find democracy and faster decisive and advantageous result; it owns the accounts several ways practiced by various different configurations court, they have to refer the employee to a disciplinary court for financial irregularities last to play based on a decision

Court accounts judged by the amount lost by the Treasury after the provision of the disciplinary investigation of the employee with full guarantees, and it has to control the amount and a fine as a penalty, as the value of the fine may be up to 750 Euros plus for the Treasury to compensate the amount of the shortfall where, and if it appears to the court of accounts that do employee form of crime, it should under the law to address the overall financial MP Court Public Prosecutor criminal to take over the strife that employee in accordance with the provisions of the French penal code and the Advocate General of the Court (avocet General), to take over the defense of the interests of the Treasury and the revenue defenses in order to preserve public money We also find that the French legislature was able to overcome it through repeated court applications on the case financial irregularities issued by non-public servants (), so that created the court (the actual management theory) or actual accountants theory (Gestation de fait) and quoted by the French legislature subsequently Guennha in the code of financial judiciary, and that theory is based on counting each person deals public money and prove that he was not an employee, the court does not leave him without the expense, but assume that a real public servant and works for the administration and so shall apply

¹⁵ Paragraph (3) -abannd (III) / Article (5) Central Bureau of Accountancy Law No. 144 of 1988 amended

¹⁶ (M s 0 0 0 u d) No. (43/2013) in (05/14/2013) publication, the website of the Ministry of Justice, <http://www.moj.gov.iq> date of visit 12/02/2013

thereto, and the jurisdiction of the Court concerning the financial judiciary, commending the French treatment of cases of committing financial irregularities of the non-public servants and do not escape accountability; urge the Iraqi legislature to pay attention to the French experience in extending the mandate of the Court to violators of the non-staff.

Section II: the position of Egyptian legislation:-

The position of the Egyptian legislature stand point is to deal with the jurisdiction of the Central Agency for Accounting shall be the right of graded device from the application to the appeal, and appropriate accountability of public officials in the Egyptian law centered around, the request filed by the CAA to the administrative pursued by the worker contrary to the purpose of providing worker (employee) to disciplinary trial ⁽¹⁷⁾, are also entitled to object to the device that the decisions issued by the administration against the employee and demanding reconsideration Its decisions, are also entitled to a challenge the decisions of the disciplinary bodies issued on financial irregularities, and secretarial disciplinary bodies to provide the device with a copy of the decisions and judgments issued in this regard as they are released¹⁸.

The consideration in the curriculum lawmakers deal with the responsibility of the violator, we impose a bias in the conduct of the French financial legislature for being the most conciliation; and to treat that responsibility complete and accurate.

Conclusion:-

After that we saw on the jurisdiction assigned by the committee of federal financial oversight in the area of financial irregularities and powers possessed and compared to the regulatory bodies in France and Egypt, we have reached some conclusions and recommendations which are as follows:

Conclusions:-

1. Find proved that the Office of Federal Financial Supervisory - embodied independent financial control-as a product of democracy products and the rule of law, and a building block essential no way to dispense with it in the national political system, and a means to develop it, which is an effective tool in raising the security of the economy level National acts as being immunity in the body of the government apparatus, observations regulatory and liquidate financial irregularities.
2. The dominance of the Anglo-Saxon system of financial control on the philosophy of the Iraqi legislator in regulating the financial terms of reference and powers of the Federal Office of financial control; and that's what it seemed clear to all the successive laws passed to regulate the work of the Federal Office of Financial Supervision, the lack of attribution of jurisdictions of the Court
3. constitutes a commentary published some committees independent financial audit reports on the issuance of the authorization of the legislature, a significant decline approach Iraqi legislature in introducing transparency and disclosure to the public, as the form of the other contradiction with other legislation ruled launched a publication without restriction and the requirement.
4. fiscal legislator Iraqi adopted criteria for direct Cabinet control over the state funds, it was based on the status of public money to direct his or her respective administrative facilities, while based on the text of the law establishing commercial facilities (public sector) and legal persons own direct control over the money for the country.
5. in-seriousness of controlled substances in cooperation with the Court, and that between through the current financial irregularities installed in various SAI reports, the lack of progress made statements delayed the final accounts, and not to respond to correspondence and communications of Diwan 0 and attribute this to lacking committee authorities; this is in contrast to the Judicial Court of Audit of France looming judicial sanctions in return for management and staff violators.
6. The terms of reference of Inspectors General offices in Iraq significantly from the terms of reference of the Federal Office of Financial Supervision is no different, and combine the objectives of those offices with the Integrity Commission and the departments audit and internal control, not merely those be censorship, a form of administrative control.

¹⁷ Paragraph (1) item III, Article (5) CAA Act No. 144 of 1988 amended

¹⁸ Paragraph (3) item III, Article (5) CAA Act No. 144 of 1988 amended

7. Iraqi legislature adopted the concept of financial violation, inset whereby each violation (financial, administrative, disciplinary, financial crime) under the umbrella of the financial forum, and extend this standard beyond the borders so that even included the harm to the national economy.
8. Contradiction Financial Iraqi legislator in determining who covered accountability for financial irregularities circle while the tightness of that responsibility in the Office of Financial Supervision Federal Law No. (31) of 2011 amended, specific making the employee only, we find expanded on that responsibility, as he did in the modulated Law No. (12) of 2006 and the average rate of this legislative deficiencies constitute undoubtedly an outlet for the waste of public money and an escape for offenders, unlike the French and British lawmakers who exceeded so subtly noticeable drawback.
9. Lack of a clear theory of public money the private and the money in the Iraqi legal system, and the mixing of concepts and provisions of state funds and public funds and state property, and the treatment of Iraqi financial legislature as either 0, while parted the case in countries of comparative law, in particular France and Egypt, which recognized the existence of a clear legal system for both types of state funds.

Recommendations:-

1. We urge the Iraqi legislature on the urgent need to amend the constitution so as to enshrine in the Constitution a provision eliminates determine the constitutional status of the Court of Federal Financial Supervisory being a body independent of the legislative and executive authorities and their cooperation at the same time, the terms of reference key to the Cabinet, especially, the need to compel the legislature to discuss the annual Court reports and the need legislation final account laws; because of their real embodiment of the protection of the nation's Congress of public funds.
2. We recommend on the Bureau of urgency in issuing regulations and instructions of coordination between him and the other regulatory agencies, as well as controls coordination with the offices of censorship in the regions in order to facilitate the completion of audit work and to facilitate the implementation of the provisions of the law; as the text of the law that the Financial Supervisory Council is to issuing such instructions, but did not those instructions and regulations issued up to the moment which will reflect negatively on output of the committee's regulatory.
3. We recommend to delegation should be granted Cabinet veto power stabbed to death in front of the administrative court and during the term suitable for the purpose of appeal against the results of the administrative investigation and the results of embedding, because the administration may favor the employee offending public money by not punishing or underestimate the value of public money when it refuses to include or estimated public money undervalued.
4. It is time to step legislator big step, as long-awaited Cabinet which provide financial Court serve as the disciplinary court for financial irregularities in France, provides that court - in the case of taking Bha- benefits of several of them, take down the provisions of the sanctions and disciplinary action on employees and the like, who committed financial irregularities only, respecting the competence of management to discipline employees for disciplinary infractions without the intervention of the Federal Office of financial supervision, the speed of resolving the Diwan of financial irregularities because he will forward them to the court, which is part of the Cabinet, reducing the streams of financial irregularities, because the Court's judgments version will be accompanied by their implementation of judiciary.

References:-

1. The Federal Court of Audit Law No. (31) of 2011 amended.
2. The Iraqi Penal Law No. 111 of 1969 amended
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