


**ACTIVATING THE ROLE OF JUDICIAL OVERSIGHT IN IRAQ TO REDUCE THE PHENOMENON OF TAX EVASION: FIELD RESEARCH IN THE FEDERAL OFFICE OF FINANCIAL SUPERVISION**

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ARTICLE INFO	ABSTRACT
<p><b>Article history:</b></p> <p><b>Received</b> 26 September 2022</p> <p><b>Accepted</b> 25 November 2022</p> <p><b>Keywords:</b></p> <p>Judicial Oversight; Tax Evasion; Federal Financial Supervision Bureau.</p>	<p><b>Purpose:</b> Security measures have become increasingly important due to the expansion of the cyber environments. National and international entities are exposing themselves to cybersecurity risks, and they are growing in number every day.</p> <p><b>Theoretical Framework:</b> With a comprehensive cybersecurity plan, threats can be eliminated. Implementing this plan is possible by involving all stakeholders in the management processes because the idea of management is insufficient. To ensure cybersecurity, this study highlights the significance of cybersecurity and cybergovernance in the digital world.</p> <p><b>Design:</b> The study findings and recommendations for cybersecurity governance were reviewed. A scoping review research model was used for this purpose.</p> <p><b>Findings:</b> A basic and documentary research model related to research philosophy were developed for the application technique. The scope of the research includes publications from Scopus. Studies from the last ten years were downloaded using the selected keywords.</p> <p><b>Originality:</b> The results show that despite research that has led to local cybersecurity governance solutions in several countries, a comprehensive governance framework has not yet been established. Instead, there is a hidden conflict over control of this region, not its governance.”</p> <p>Doi: <a href="https://doi.org/10.26668/businessreview/2022.v7i5.e765">https://doi.org/10.26668/businessreview/2022.v7i5.e765</a></p>
	

**ATIVAR O PAPEL DE SUPERVISÃO JUDICIAL NO IRAQUE PARA REDUZIR O FENÔMENO DA EVASÃO FISCAL: PESQUISA DE CAMPO NO ESCRITÓRIO FEDERAL DE SUPERVISÃO FINANCEIRA**

**RESUMO**

**Resumo :** (Objetivo) Este documento visa principalmente esclarecer a importância do controle judicial no Iraque e chamar a atenção do Departamento Federal de Supervisão Financeira e da Autoridade Fiscal Geral para a importância de ativá-lo para contribuir com a assistência aos órgãos judiciais e de investigação no esclarecimento dos fatos e no estabelecimento da justiça na investigação e na emissão de sentenças finais em ações judiciais e disputas relacionadas a casos Financeiros, inclusive evasão fiscal, através da coleta de provas e documentos objetivos para ajudar os contribuintes ou tribunais a resolver questões financeiras e administrativas complexas.

**Estrutura teórica:** Os rápidos desenvolvimentos no campo da supervisão judicial como um novo campo com raízes históricas que combina os conhecimentos básicos na área de controle e auditoria, e habilidades investigativas e investigativas, utilizando padrões de auditoria dentro de uma estrutura legal para atender às necessidades dos tribunais, autoridades fiscais e do Departamento Federal de Supervisão Financeira de informações honestas. E

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corrigir e apresentar provas sobre irregularidades e questões financeiras para estabelecer a verdade e alcançar a justiça.

**Projeto/metodologia/metodologia:** Para atingir os objetivos da pesquisa, os pesquisadores se basearam no método científico contemporâneo para misturar os métodos indutivos e dedutivos, extrapolando o que foi declarado nas referências científicas, estudos e pesquisas relacionadas à supervisão judicial e deduzindo o que se encaixa na pesquisa através da análise e classificação de várias pesquisas relacionadas ao campo de estudo para atingir os Objetivos de Pesquisa, em seguida, conduzir um estudo de campo para atingir os resultados desejados quanto à necessidade de desenvolver uma estrutura científica para a profissão de supervisão judicial no Iraque para reduzir o fenômeno da evasão fiscal.

**Os resultados:** É necessário trabalhar no ensino da supervisão judicial nas universidades iraquianas como um método independente, ao mesmo tempo em que se direciona a devida atenção aos membros do corpo docente para discutir casos práticos que lidam com fraudes, inclusive evasão fiscal, a fim de combater e reduzir este fenômeno.

**Implicação prática e social:** O trabalho de pesquisa se baseia na obtenção de resultados sobre a credibilidade das alegações submetidas a uma amostra de casos de evasão fiscal apresentados aos tribunais competentes e mencionados nos relatórios do Escritório Federal de Supervisão Financeira para conhecer os motivos e descobrir a evasão fiscal. Baseou-se em alguns casos práticos de violações financeiras encontradas pelo Escritório Federal de Supervisão Financeira sem mencionar os nomes das unidades econômicas para o sigilo das informações.

**Implicações/Originalidade/Valor:** A possibilidade de aplicar o controle judicial para combater a evasão fiscal no ambiente iraquiano.

**Palavras-chave:** Supervisão Judicial, Evasão Fiscal, Departamento Federal de Supervisão Financeira.

## ACTIVACIÓN DEL PAPEL DE LA SUPERVISIÓN JUDICIAL EN IRAK PARA REDUCIR EL FENÓMENO DE LA EVASIÓN FISCAL: INVESTIGACIÓN DE CAMPO EN LA OFICINA FEDERAL DE SUPERVISIÓN FINANCIERA

### RESUMEN

**Resumen :** (Propósito) Este trabajo tiene como objetivo principal arrojar luz sobre la importancia de la supervisión judicial en Irak y llamar la atención de la Oficina Federal de Supervisión Financiera y de la Autoridad Fiscal General sobre la importancia de activarla para contribuir a ayudar a los órganos judiciales y de investigación en el esclarecimiento de los hechos y el establecimiento de la justicia en la investigación y la emisión de sentencias definitivas en los pleitos y litigios relacionados con casos financieros, incluida la evasión fiscal, mediante la recopilación de pruebas y documentos objetivos para ayudar a los contribuyentes o a los tribunales a resolver cuestiones financieras y administrativas complejas.

**Marco teórico:** Los rápidos desarrollos en el campo de la supervisión judicial como un nuevo campo con raíces históricas que combina los conocimientos básicos en el campo del control y la auditoría, y las habilidades de investigación y de investigación, utilizando las normas de auditoría dentro de un marco legal para satisfacer las necesidades de los tribunales, las autoridades fiscales, y la Oficina Federal de Supervisión Financiera de información honesta. Y corregir y presentar pruebas sobre irregularidades y cuestiones financieras para establecer la verdad y lograr la justicia.

**Diseño/metodología:** Para alcanzar los objetivos de la investigación, los investigadores se basaron en el método científico contemporáneo al mezclar los métodos inductivo y deductivo extrapolando lo expuesto en las referencias científicas, los estudios y las investigaciones relacionadas con la supervisión judicial y deduciendo lo que se ajusta a la investigación a través del análisis y la clasificación de diversas investigaciones relacionadas con el campo de estudio para alcanzar los objetivos de la investigación, y luego realizar un estudio de campo para alcanzar los resultados deseados en relación con la necesidad de desarrollar un marco científico para la profesión de supervisión judicial en Irak para reducir el fenómeno de la evasión fiscal.

**Los resultados:** Es necesario trabajar en la enseñanza de la supervisión judicial en las universidades iraquíes como un método independiente, a la vez que se dirige una atención adecuada a los miembros de la facultad para que discutan casos prácticos que traten sobre el fraude, incluida la evasión fiscal, para combatir y reducir este fenómeno.

**Implicación práctica y social:** El trabajo de investigación se basa en alcanzar resultados sobre la credibilidad de las alegaciones presentadas a una muestra de casos de evasión fiscal presentados ante los tribunales competentes y mencionados en los informes de la Oficina Federal de Supervisión Financiera para conocer los motivos y descubrir la evasión fiscal. Se basó en algunos casos prácticos de infracciones financieras constatadas por la Oficina Federal de Supervisión Financiera sin mencionar los nombres de las unidades económicas por la confidencialidad de la información.

**Implicaciones/Originalidad/Valor:** La posibilidad de aplicar el control judicial para hacer frente a la evasión fiscal en el entorno iraquí.

**Palabras clave:** Control Judicial, Evasión Fiscal, Oficina Federal de Supervisión Financiera.

## INTRODUCTION

The phenomenon of tax evasion in recent times is one of the most serious problems that most countries suffer from, and it began with a massive and rapid growth as a result of many behaviors and phenomena that are not commensurate with the ethics of the profession, such as legitimate and illegal evasion and financial corruption. It is necessary to research to verify these violations and to know the reasons and motives that lead to an increase in the rates of lawsuits and judicial disputes from tax evasion, manipulation of financial statements, money laundering operations, foreign currency fraud and financial and administrative corruption, and therefore it is necessary to search for solutions that help reduce these phenomena Perhaps the best of these solutions is the rehabilitation of a multi-skilled person called the judicial censor to link the profession of oversight and auditing with the law on the one hand and the courts' needs for accounting information on the other. (Simunic, 2017)

The need for judicial oversight to provide the courts with a sound accounting opinion in accounting and financial cases based on evidence Relying on the methods of investigation and investigation in a fair manner, and this concept What is new is undoubtedly different from the audit practiced by the Financial Supervision Bureau or the audit practiced by auditors and chartered accountants and is not considered a substitute for it. Instead, the two constitute a framework to support the profession of oversight and audit by issuing reports that assist judges in giving judgments against the conflicting parties in cases of a financial nature.

**Problem search:** Tax evasion resulting from fraud and financial corruption in companies is one of the most serious challenges facing the state's general budget, which calls for those interested in the profession to activate the role of judicial oversight through coordination between judicial authorities and the Federal Financial Supervision Bureau to issue professional judicial decisions, and thus the problem of search in Shade main question following:

Will activating the role of judicial oversight in Iraq reduce the phenomenon of tax evasion?

**Importance search:**

Derives Research is important: The importance and role of judicial oversight for the competent courts, the Federal Financial Supervision Bureau, the General Tax Authority, the Integrity Commission and decision-makers To settle civil or criminal disputes regarding tax evasion cases.

**Goals Research:** Shedding light on the importance of judicial oversight in Iraq and drawing the attention of the Federal Financial Supervision Bureau and the General Tax Authority to the significance of activating it to contribute to assisting judicial and investigative bodies in clarifying facts and establishing justice in the investigation and issuing final judgments in lawsuits and disputes related to financial issues, including tax evasion through Collect objective evidence and documents to assist taxpayers or courts in resolving complex financial and administrative issues.

**LITERATURE REVIEW****Judicial oversight**

Judicial oversight arose and developed due to the courts' need, the Financial Supervision Bureau, the Integrity Commission and the General Tax Authority for the services of the judicial censor in accounting and financial cases, access to truth and the achievement of justice. For all the conflicting parties, write

**First, the definition of judicial oversight**

Judicial oversight is defined as the application of all accounting, auditing and verification skills by interested and specialists to situations that have legal consequences and repercussions (Krstić, 2009) to provide material evidence of financial crimes and fraud through various financial documents and reports prepared by the auditor . From the perspective of the audit profession, judicial oversight is defined as a combination of accounting, auditing and the work of the financial investigator, which includes the use of auditing and investigative skills to resolve legal disputes, confront crimes of tax evasion, administrative and economic corruption, and identify the persons responsible for it (Tanna, 2018)

**Second: The objectives of judicial oversight**

Judicial oversight relates to a set of services it provides to many agencies, including the Office of Financial Supervision, the General Tax Authority, the Integrity Commission, security agencies, courts, individuals and companies: (Rasmussen, 2005)

1. Providing accounting and financial information for legal purposes to assist the judiciary in resolving disputes in financial cases by investigating and discovering cases of financial fraud and finding ways to address them, and contributing to the protection and retrieval of assets.
2. Submit reports that include a technical and professional opinion to help support lawsuits by identifying illegal activities that help to commit fraud and fraud and collecting sufficient evidence about them.
3. Investigation and discovery of legal or illegal tax evasion and criminal practices occur.
4. Investigating and discovering embezzlement, assessing some economic damages, and verifying the alleged allegations by the relevant parties will assist the judiciary and support the lawsuits .
5. They are raising the efficiency and effectiveness of the profession of the external auditor to protect public money from misuse by increasing confidence in the financial statements of its users by detecting and preventing fraud cases .

### **Third: The benefits of judicial oversight**

The most important benefits of judicial oversight can be identified as follows: (Malusare, 2013)

1. Judicial oversight contributes to preventing or limiting cases of evasion. The judicial watchdog will reassure the beneficiaries of a currency by quickly discovering fraud and tax evasion by auditing the financial statements and ensuring their integrity and freedom from fraud before disclosing them to the beneficiary parties.
2. Judicial oversight contributes to monitoring, auditing and controlling spending operations and reducing waste of private and public money.
3. Judicial oversight contributes to the advancement of the profession as a result of the high demand for the judicial censor at present by institutions, especially the Integrity Commission, the Office of Financial Supervision and the General Authority for Taxation and Security Services, for the expansion of commercial, economic or financial operations, especially concerning the limited work of the external auditor, and it is expected to be more The professions are a demand in the next decade in the investigation or investigation of financial corruption and money laundering operations. (Braiotta, 2010)

4. Judicial oversight provides evidence against tax evasion, especially through electronic commerce, which is difficult to monitor .
5. Judicial oversight helps protect organizations from long-term damage and provides a sound basis for real information that can be used to help resolve disputes.

#### **Fourth: Areas of Use of Judicial Oversight**

The use of judicial oversight has expanded and includes various fields such as fraud investigations in financial statements, financial and administrative investigations, tax disputes, support and endorsement of lawsuits, money laundering cases, and others. The most important areas for using judicial oversight can be identified as follows : (Malusare, 2013)

1. Providing consultations to resolve disputes in tax cases by providing an opinion based on facts resulting from verification and detection of legitimate and illegal procedures in tax evasion, such as the extent of compliance with tax legislation related to government grants, grants, and other donations used by the taxpayer. (Christine H., 2012)
2. Investigate and discover cases of fraud and fraud in the financial statements, identify the persons and entities responsible for it, provide evidence through a comprehensive examination of the activities subject to fraud and fraud, and submit appropriate reports and recommendations thereon.
3. Providing advice and supporting lawsuits to resolve disputes related to securities fraud and financial corruption, and settling insurance companies' claims and money laundering lawsuits, by identifying the responsible parties for this and estimating losses.
4. Providing advice in financial settlements in the event of the separation of one of the partners or spouses who have ownership in a company by evaluating the companies' business, determining the financial value of assets, and estimating the rights and obligations of the separated partner.
5. Providing advice in accounting cases, and here the judicial censor acts as an expert or witness to a financial affairs expert, such as contributing to the interpretation of financial documents, tax analysis, and assistance in formulating some questions that are useful in the interrogation in this area resulting from the investigation and investigation that he carried out.
6. Ensure the implementation of internal control controls within governmental and non-governmental institutions.



## The second requirement

### Tax evasion

Most taxpayers in countries with low tax awareness seek to get rid of paying the tax using various methods and means, such as fraud, fraud and exploitation of the provisions of the law. Tax evasion is a global and economic crime with serious effects, especially on the state's budget General, because it reduces the outcome of taxes.

### First, the definition of tax evasion

Tax evasion is defined as a scourge that deprives the public sector of tax revenues, and this, in turn, will reflect on the level of justice and development and the public services provided by the state to the citizen. (kieso Weygandt, 2016) . He also defined tax evasion as “a very dangerous tax and economic phenomenon that affects society and the services provided by the state, by ridding the taxpayer in whole or in part of the tax burden and by using legal or illegal means and methods. (Tanna, 2018)

### Secondly: Reasons for tax evasion

The phenomenon of tax evasion in Iraq refers to a group of reasons and motives behind its emergence; we cannot cast its consequences on the backwardness of the tax system only, but there are reasons related to economic, social and financial conditions, and they can be classified as follows: (Rasmussen, 2005)

1. **Legislative reasons;** The complexity of tax laws in Iraq, the lack of clarity and the presence of some loopholes will increase cases of Evasion; drafting tax legislation requires special skills on the part of the legislator so that it does not come tainted with ambiguity and complexity.
2. **Administrative reasons;** the tax administration is a tool for implementing the tax system. Its weakness and inability to detect evasion methods, administrative corruption, and the multiplicity of tax collection methods are all important reasons that motivate taxpayers to evade. The decline in tax revenues may not be attributed to the weakness of the means of control but to the deterioration of the efficiency and experience of the tax administration itself, the backwardness of collection methods and the widening of the scope of tax evasion . (Leandro D., 2019)
3. **economic reasons;** These reasons have a great role in tax evasion because evasion decreases in times of prosperity and recovery and rises in economic crises .

4. **Social reasons;** These reasons have an essential role in consolidating the phenomenon of tax evasion and its prevalence among individuals, and these reasons are represented by the weak tax awareness and the moral level of the taxpayers; the higher the tax awareness and the moral level of the taxpayers, the less tax evasion and vice versa .

5. **Financial reasons;** that From the important and main that pay charged to evade From Pay Tax he is to rise price If the tax rate is high, it is a reason to tempt the taxpayer to evade it. The state's spending policy is also an important matter in the phenomenon of tax evasion, so if the condition is characterized by wasteful tax funds and the failure to achieve benefits for citizens, this leads to the taxpayer evading and the leniency in punishing evaders also encourages evasion of paying it . (Zulfa R., 2019)

## MATERIAL AND METHODOLOGY

The appropriate accounting, auditing, and investigation methods that the judicial censor can use to detect and reduce the phenomenon of tax evasion can be shown as follows: (Sobel\*, 1993)

1. Discovering the truth of the accounting records provided by the taxpayer and ascertaining the presence or absence of all types of fraud, the taxpayer, in agreement with the auditor's office, may submit artificial accounting records that are not related to the financial reality of the taxpayer to the General Tax Authority in order to reduce the profit and therefore part of the tax due on him is evaded From here, the auditor or judicial censor can discover this through his ability to investigate and go beyond documents, track money, show how to obtain it, reconstruct information, discover false accounting records, and discover whether the taxpayer has records, accounts and other documents, but hid them from the General Tax Authority And verifying the accuracy and accuracy of the accounting data recorded in the records and the extent of reliance on them to reach the real profits or actual losses of the company, and that these records include all the activities of the taxpayer and include his profits from these activities, so the judicial censor reaches a complete truth whether it exonerates the taxpayer or condemns him. (Kirchler, 2007)

2. Examining every number in the records by following the open and unlimited examination and following the financial analysis continuously and without being restricted to a specific period, and identifying unusual financial transactions such as



forged purchase or sale lists, forged exchange and receipt documents or other documents and reviewing them . (L.Wilde, 1985)

3. Examination and analysis of the income statement and the statement of financial position to detect fraud cases and identify any abnormal economic developments and any exaggeration in the assessment of the elements of assets and liabilities and verifying fixed assets and the validity of their balances and balances of accounts receivables and creditors, inventory and any unusual balances The forensic auditor . (Kirchler, 2007)can use modern techniques to assist in auditing processes, such as the use of computers and current audit programs to carry out the audit process better, easily and at a lower cost

4. Examining the auditor's report that he approved and making sure that it is implemented or not by the company under investigation and verifying the income or tax profit that the taxpayer includes in his annual tax return. They are processed according to the tax point of view, such as donations and gifts that are not subject to tax because they are not mentioned in the provisions of the Income Tax Law, and conducting interviews for the taxpayer to request clarifications and directing oral and written inquiries that the judicial censor deems necessary to put them to the taxpayer when needed when examining the financial statements, and conducting the inspection by moving To the taxpayer's work, inspect the activity he practices, and search for records of the taxpayer's actual income . (Pummerer1, 2021)

5. Gathering evidence is the main element from the legal point of view in settling tax disputes that can be relied upon and trusted, and preparing a report on the case that contains deficiencies in records, documents and evidence to reach a conclusion and final opinion of the case after determining its impact, dimensions and motives that led to its occurrence, whether they were Criminal or unintended errors . (Tanna, 2018)

## **RESULTS AND DISCUSSION**

This topic includes an analytical study to verify the credibility of the allegations submitted to a sample of dispute cases submitted to the competent courts and mentioned in the reports of the Federal Financial Supervision Bureau to know the motives, discover fraud and collect evidence to contribute to resolving these disputes, and then reach conclusions It was transferred to the concerned authority to reduce the consequences of these practices, and some practical cases of financial violations discovered by the Federal Financial Supervision Bureau have been relied upon without mentioning names, as the codes will be approved and the researchers are ready to explain and clarify any information in this regard.

**The first case:** The report numbered (No) on 10/13/2016 related to the results of the supervision and audit work on the financial statements of the General Company for Industries ( A ), which includes a request to conduct a financial and accounting audit on the tax return submitted by the company and the financial results it includes of the activity achieved Its practice, which represents an obligation on the company to pay the tax in light of the profits contained therein, the company is trying to evade tax by not showing the actual income to the General Authority for Taxes, which created a dispute between the taxpayer and the authority, so the company objected to the tax assessment with the Objections Committee at the General Tax Authority.

Researchers believe that to consider this dispute as a judicial sergeant; the censor must first ascertain that the company has submitted an administrative objection to the tax assessment decision before the tax committees represented by the Financial Authority, the Appeal Committees, and the Excellence Commission by the Income Tax Law (113) for the year 1982 and its amendments, and the decision was submitted to The competent authority that took the decision related to it to reach a tax settlement that serves its interests. Both parties seek to achieve their interests, as expressed by the taxpayer with his approval, and the authority expresses it in the public interest. To resolve disputes between the authority and the taxpayer, the judicial censor of the Federal Financial Supervision Bureau uses traditional accounting methods in analyzing and preparing financial statements based on international auditing standards and using actual investigation and verification methods beyond commercial and financial transactions and then submitting the final report. To the concerned authorities based on the evidence to reach a solution to the issue in dispute. It can be said that most tax disputes revolve, in essence, around the assessment of the tax and an expression of the taxpayer's rejection of the element of redress in paying and assessing the tax.

**The second case:** The report numbered (No) on 11/12/2017 regarding the results of the supervision and audit work on the income water reform project, which includes conducting a financial and accounting audit of the income water supply and implementation project in Dhi Qar Governorate, which was concluded between the General Directorate of Water and my company ( A, B) On October 28, 2007, the Directorate filed a lawsuit with the Dhi Qar Federal Court of Appeal against the two companies to demand payment of what they owed in terms of delay fines, the difference in allowances and administrative charges.

Researchers believe that to consider this dispute as a judicial censor, the judicial censor must ensure that the percentage of delay fines for the value of the works is calculated in accordance with the instructions for implementing and following up projects and the work of

national development plans to determine the upper limit of the total delay fines by the executing authority at a rate of (10%) of the contract amount, and consideration should be taken of Taking into consideration when determining the amount of the contracting all the spare orders for those works when calculating the delay fines in accordance with Article (Fifty-second/1) of the general conditions for contracting, as well as revealing the reality of the situation of the executed works through field visits to the work site to ascertain the percentages of completion and whether the company continues to work or has left work For specific reasons, which exposes the project to extinction and the rate of completion in it decreases, ascertaining the amount of materials offered, and that the aforementioned company has confirmed the materials according to a report, and verifying the minutes of the company's receipt signed under a contract between the Directorate and the two companies, and then submitting the final report to the concerned authorities, taking into account confidentiality Information and the process of disclosing it to the rest of the cooperating parties, in order to reach a solution to the conflict between the two sides.

**The third case:** The report (No) on 1/11/2018 related to the follow-up of corruption files showed that lagging projects were monitored in the governorates. Thus, (186) lagging projects were monitored in eleven governorates during the first half of 2021, and the total value of the lagging projects reached five hundred and three Thirty billion two hundred and fifty-four million two hundred and seventy-six thousand eight hundred and eight Iraqi dinars, so (58) criminal cases were opened in the courts concerned with the totality of the lagging projects. Researchers believe that to consider this dispute as a judicial censor; the judicial censor must put notes on the case under investigation, request papers related to lagging projects, identify illegal and suspicious areas that represent the environment conducive to fraud, and conduct the necessary studies to ascertain some suspicious indicators and about Illegal and questionable activities regarding these projects, and ensuring compliance with the laws, provisions and legislations when referring these projects to the implementing companies using a set of tools and methods for research to identify the persons responsible for this, estimating the losses resulting from the reluctance of projects, and collecting appropriate and acceptable evidence and presenting it as evidence before the court and then Preparing the final report that shows the shortcomings in the case at hand, based on the evidence that he has collected.

**Fourth case:** The report numbered (No) on 7/16/2008, which includes the results of the supervision and audit work on the financial statements of the ( F ) public company, as on December 31, 2007, and requested investigation in paragraph (2) of the above book, which states that there are many Weaknesses and defects in the control and control procedures of fixed

assets, as it was noticed that there was a shortage within H/113 between inventory balances and records, and an increase and decrease in the rest of the asset data.

Researchers believe to consider this dispute as a judicial censor; the judicial censor must verify in detail some company records to determine the lost assets and their uses, verify the supporting documents of the fixed assets, verify the validity of their balances, evaluate economic losses from that, and identify performance weaknesses by identifying areas of job neglect and the extent of monitoring and control. Ongoing internal control processes, examining and evaluating the efficiency and internal control procedures to protect the company's assets and investigating gaps or weaknesses in them that are used in manipulation and fraud, as well as the judicial censor to conduct personal interviews to collect evidence from the facts that are revealed and presented by witnesses, and to take responsibility for those who caused damage, Gathering and evaluating the appropriate evidence to ensure the correctness of the information to inform the case under investigation and before giving opinions to reduce financial and administrative corruption, and then prepare the final report to the concerned authorities and refer in it to the evidence that he collected to help make numerous decisions in the field of investigation.

## **Conclusions and Recommendations**

### **First: the conclusions**

Through the study of this research, the researchers reached the following conclusions:

1. Judicial oversight today is a development of auditing and the law, and an urgent need for the judicial authorities, the Federal Financial Supervision Bureau, the Integrity Commission, and the General Tax Authority to provide more in-depth and comprehensive investigations into lawsuits and reduce fraud, including the phenomenon of tax evasion.
2. Judicial oversight helps improve the quality of the financial statements of companies and government institutions, which leads to increasing the users' confidence in these lists, speeding up the preparation of the final accounts of the state and its effectiveness, and achieving justice between the conflicting parties.
3. Increasing attention to judicial oversight to face many difficulties, such as spreading financial and administrative corruption, tax evasion and money laundering, and reducing them.
4. They are shedding light on the phenomenon of tax evasion, activating laws and legislation to combat it, and setting strict penalties to reduce it gradually.

## Second: Recommendations

Based on the previous conclusions that were reached, the research recommends the following recommendations:

1. The judicial authorities, the Federal Financial Supervision Bureau, the Integrity Commission, and the General Tax Authority need to activate judicial oversight in Iraq to resolve judicial and tax disputes, clarify the truth and establish justice.
2. The need to rely on the methods and services of the judicial censor in light of the weakness of some departments of control and internal audit in detecting cases of financial corruption and tax evasion
3. The necessity of issuing international standards for judicial oversight within the international standards of auditing that regulate the work of judicial auditors, methods of using judicial oversight and its fields, and the qualifications that must be provided by those who practice this profession.
4. It is necessary to work on teaching judicial oversight in Iraqi universities as an independent method while directing appropriate attention to faculty members to discuss practical cases that deal with fraud, including the phenomenon of tax evasion to combat and limit this phenomenon.

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