The Effectiveness of Ex Post Oversight and Digital Transformation in Safeguarding Administrative Contracts: An Analytical-Comparative Study of Iraq and Lebanon

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Abstract

This article examines the effectiveness of continuous and ex post legal and financial oversight of administrative contracts, as exercised by the Iraqi Federal Board of Supreme Audit and the Lebanese Court of Audit during and after the implementation of government contracts. It investigates the institutional, political, and legislative challenges that impede the effective implementation of such oversight in order to propose practical legal mechanisms and recommendations aimed at enhancing transparency, institutionalizing accountability, and strengthening the deterrent and judicial effects of supervisory decisions. Such measures may contribute to safeguarding public funds and preventing waste, mismanagement, and corruption. This study employs a descriptive-analytical method in conjunction with a comparative approach to assess the current status of ex post oversight mechanisms and to describe supervisory decisions and their legal and practical effects. The article concludes by presenting a set of recommendations, the most important of which include strengthening cooperation and networked coordination among supervisory and judicial institutions, moving comprehensively toward the use of modern technologies and electronic auditing systems for government contracts, and activating the role of civil society organizations and investigative media as complementary mechanisms of oversight, with the aim of promoting administrative integrity and public accountability.

Keywords: ex post oversight, administrative contracts, deterrent effect, electronic auditing, accountability, transparency.

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1. Introduction

The legal nature of the mechanisms employed by the supreme financial audit institutions in Iraq and Lebanon concerns the assessment of the extent to which administrative contracts comply with the laws and regulations in force in the two countries. The Iraqi Federal Board of Supreme Audit and the Lebanese Court of Audit examine and audit such contracts in order to ensure their transparency and integrity and to ascertain the absence of violations or breaches of law during and after their implementation.

The principle of independence is one of the fundamental concepts underlying the establishment and functioning of supreme financial audit institutions. Disregarding this principle, either wholly or partially, may impede these institutions from

performing their functions and prevent them from achieving the objectives for which they were established. Independence means that oversight institutions must be free, in the performance of their duties, from constraints and pressures that may adversely affect their operations. Independence does not mean functioning in isolation from the other branches of government; rather, these institutions must coordinate and cooperate with those branches.

Oversight institutions are required to provide the legislative branch with reports concerning deficiencies in project implementation and to advise executive institutions on performance evaluation, prevention of embezzlement, and correction of errors. The existence of an independent judiciary is likewise essential in order to complete the process of addressing violations detected by oversight institutions.

The principal problem addressed in this article is the absence of a precise definition of the ex post and deterrent mechanisms and decisions employed by supreme financial audit institutions when conducting ex post oversight of administrative contracts. Furthermore, the legal nature of these mechanisms has not been clearly determined. The issue becomes more complex when the legislative systems of Iraq and Lebanon are compared, because the legislative philosophy and legal background of the two countries differ with respect to the management of public funds and the pursuit of financial violations.

Administrative contracts constitute one of the most important executive and investment instruments of the state. At the same time, however, they are more susceptible than many other areas to allegations of corruption and the waste of financial resources. Accordingly, rigorous oversight and ex post follow-up by the Iraqi Federal Board of Supreme Audit and the Lebanese Court of Audit are essential.

The central issue is to determine the legal nature of such oversight and the legal consequences arising from it: Is ex post oversight limited merely to the submission of reports, or does it possess a judicial and deterrent dimension, with its decisions carrying sufficient legal authority to entail legal liability as well as disciplinary and criminal accountability?

Within the Iraqi legislative system, Article 10(4) of Federal Board of Supreme Audit Law No. 31 of 2011, as subsequently amended, requires the Board to report violations detected in administrative contracts to the judicial authorities and the Commission of Integrity. Nevertheless, a legal question arises concerning the extent to which the Board's ex post observations and notices have deterrent and judicial effects: Do they possess genuine coercive capacity to prevent violations, or is the Board's role confined to issuing warnings and referring reports?

By contrast, the issue is more complex within the Lebanese legal system because Lebanon follows a specialized system of financial adjudication. The law governing the organization of the Court of Audit confers judicial jurisdiction upon the Court, enabling it to try employees and officials who commit financial violations during the implementation of administrative contracts and to issue judgments concerning private rights and financial penalties. This status raises questions regarding the mechanisms of ex post oversight of contracts: Under what circumstances does the Court become a judicial authority empowered to issue a final judgment? And what effect does the Court's judicial ruling have on the administrative contract itself?

The issue also encompasses oversight of the accounts of these institutions, the accountability of their personnel, and the extent of their adherence to digital transformation and electronic auditing systems. Accordingly, the central and related question of this article is as follows:

How can the legal nature of ex post and deterrent oversight mechanisms governing administrative contracts in Iraq and Lebanon be determined, and how can their judicial effects be operationalized? Furthermore, given that the Iraqi federal financial oversight system is predominantly report-based, whereas Lebanon follows a system of financial adjudication, how can digital transformation and reciprocal oversight of the accounts and personnel of oversight institutions be achieved?

Main Research Question

What is the legal nature of the ex post and deterrent mechanisms, as well as the digital oversight mechanisms, employed by the Federal Board of Supreme Audit and the Court of Audit in supervising administrative contracts and holding perpetrators of violations accountable in Iraq and Lebanon?

Main Research Hypothesis

The legal nature of the mechanisms employed by the Federal Board of Supreme Audit and the Court of Audit to oversee administrative contracts lies between administrative and report-based oversight, whose effects are predominantly recommendatory—as in the Iraqi model—and deterrent judicial jurisdiction—as in the Lebanese model. Achieving the desired effectiveness of ex post oversight and digital transformation also requires institutional cooperation and a legal framework

capable of balancing the independence of oversight institutions with guarantees of accountability and reciprocal oversight of their activities and accounts.

2. Review of Previous Studies

In legal and administrative scholarship, increasing attention has been devoted to financial oversight institutions and administrative contracts. Nevertheless, most previous studies have addressed limited or partial aspects of the subject and differ from the present article in terms of analytical scope or geographical coverage. The most important of these studies are as follows:

1. The study by Jacek Mazur (2003), entitled "Relations between Supreme Audit Institutions and Parliamentary Committees": This study examined the frameworks of political and institutional cooperation between oversight institutions and the legislative branch. The present article differs from that study in its focus on the internal legal and analytical dimensions of ex post oversight of administrative contracts following their implementation, as well as the deterrent effects of such oversight under Iraqi and Lebanese law.
2. The study by Sadiq Husni and Abd al-Kharabsheh (2000), entitled "Requirements of Oversight Institutions for Conducting Performance Auditing": This study focused on the economic aspects of performance auditing and the auditing of administrative efficiency. By contrast, the present article addresses ex post legal and financial oversight, combating corruption in government transactions, determining the legal nature of judicial effects, activating digital auditing, and reciprocal accountability.
3. The study by Abdulaziz al-Roumi (2007), entitled "The Effectiveness and Credibility of the Audit Institution Are Rooted in Its Full Independence": In this study, the author examined independence as a prerequisite for the overall success of oversight institutions. The present article goes beyond this theoretical discussion by examining the operational mechanisms of ex post oversight of administrative contracts, the challenges associated with auditing the accounts of oversight institutions themselves, and the accountability of their personnel within a comparative-law framework.
4. The study by Majid Muhammad al-Khazraji (1988), entitled "The Independence of Supreme Financial and Accounting Audit Institutions": This study concentrated on the general structural and organizational dimensions of oversight institutions. The present article specifically addresses ex post oversight of administrative contracts, digital transformation, and deterrent effects in the contemporary legal environment through a comparison between Iraq and Lebanon.
5. The study by Muhammad Yasin al-Rahahleh (2006), entitled "The Role of the Audit Bureau Law in Protecting Public Funds in the Hashemite Kingdom of Jordan": This study was confined to the Jordanian legal system and examined oversight in general, whereas the present article examines the legislative systems of Iraq and Lebanon and focuses specifically on determining the nature of deterrent mechanisms and the electronic auditing of contracts.
6. The study by Hisham Zaghloul Ibrahim (2008), entitled "Toward Establishing a Supportive Relationship between the Legislative Branch and Supreme Audit Institutions: The Experience of the Central Auditing Organization": This study examined the Egyptian experience and its relationship with Parliament, whereas the present article focuses on the Iraqi and Lebanese experiences, the transition toward digital platforms, and the determination of the judicial authority of oversight observations.

3. Research Method

This article employs the descriptive-analytical method alongside the comparative method. Within this framework, the laws and regulations governing the activities of the Iraqi Federal Board of Supreme Audit and the Lebanese Court of Audit are examined and analyzed, and the powers and implementation frameworks relating to ex post oversight and digital transformation in the two systems are compared. The purpose of this examination is to identify the applicable legal principles and analyze the practical implementation of these provisions.

To provide a comprehensive examination of the subject and maintain structural coherence, so that no major section contains only a single subsection, the article is divided into several interconnected sections, each consisting of two principal components.

The first section addresses the conceptual framework and legal foundations of ex post oversight of administrative contracts. The second section focuses on the automation of ex post oversight and the role of digital transformation in strengthening contractual transparency. The third section is devoted to judicial accountability and deterrence against contractual violations in Iraq and Lebanon.

4. Conceptual Framework and Legal Foundations of Ex Post Oversight of Administrative Contracts

This section explains the concept of ex post oversight and determines its theoretical and legal nature in the management of public funds. It also examines the stages of such oversight during and after contract implementation. In addition, it analyzes the legal foundations and regulatory provisions governing oversight of administrative contracts in Iraq and Lebanon in order to clarify the oversight philosophy and legal foundations of both systems.

4.1. Theoretical and Legal Definition of Ex Post Oversight and Its Stages

In legal and administrative scholarship [in English, this is referred to as "ex post oversight," meaning supervision or evaluation conducted after an action has taken place], ex post oversight refers to a set of legal, financial, and technical measures, mechanisms, and activities undertaken by supreme financial audit institutions or other legally designated authorities after an administrative contract has been signed and has entered into force. Such oversight continues throughout the period of contractual performance and extends until project delivery and final settlement (al-Jubouri, 2013).

This form of oversight simultaneously performs evaluative and deterrent functions. On the one hand, it serves an evaluative function by assessing the extent to which financial and technical performance complies with the designated objectives and allocated appropriations. On the other hand, it performs a deterrent function by seeking to detect financial offenses and contractual violations and determine the corresponding legal responsibility.

Ex post oversight is conducted alongside other forms of administrative and financial oversight at different stages of the administrative contract life cycle:

1. **Ex ante oversight:** This is preventive oversight conducted before the contract is signed in order to examine and verify the tendering process, the availability of financial appropriations, and the legality of the contractual terms.
2. **Direct oversight during implementation:** This form of oversight is intended to monitor, on a daily and field basis, the progress of work, payment certificates issued by the resident engineer, and the approval of variation orders.
3. **Ex post oversight:** This begins after completion of the work or the execution of a financial payment. At this stage, final accounts are reviewed, technical justification is assessed, and the possibility of manipulation, forgery, or waste of financial resources is investigated.

Ex post oversight is of fundamental importance in safeguarding administrative contracts because many forms of administrative corruption and collusion do not appear in the initial contractual documents but emerge in practice during project implementation, particularly through excessive variation orders or disregard for technical specifications (al-Jubouri, 2013).

Ex post oversight of contract implementation constitutes one of the principal instruments available to oversight institutions for ensuring that contracts are executed in accordance with prior agreements. Such oversight helps prevent violations of contractual provisions and their potentially adverse consequences for public funds or the quality of public services. Ex post oversight differs from pre-contractual oversight primarily in terms of timing: under ex post oversight, contracts and projects are examined after they have entered into force rather than before the contract is signed.

The purpose of ex post oversight is to ensure that all contracting parties fulfill their obligations in terms of the specified quality, cost, and timetable. Such oversight contributes to achieving the anticipated objectives of government projects and strengthening the principles of transparency and accountability.

4.2. Objectives of Ex Post Oversight of Contract Implementation

Ex post oversight of contract implementation pursues several fundamental objectives, the most important of which are as follows:

1. **Ensuring implementation of the contract in accordance with the prescribed terms:** The objective is to ensure that all works and services provided conform to the standards and specifications stipulated in the contract (al-Dhunaybat, 2011).
2. **Detecting deficiencies and violations:** Such oversight facilitates the identification of delays, technical difficulties, or financial problems that may impede the proper implementation of the project.
3. **Ensuring the optimal use of public funds:** Ex post oversight helps ensure that financial resources are spent within the prescribed budgetary framework and without waste or manipulation (Amr, 2004).
4. **Achieving accountability and answerability:** Oversight is an important instrument for holding implementing entities accountable for any negligence or violation of contractual provisions and thereby contributes to strengthening institutional integrity.

4.3. Types of Ex Post Oversight of Contract Implementation

1. **Financial oversight:** This type of oversight encompasses the examination of all financial expenditures associated with contract implementation in order to ensure that expenditures have been made in accordance with appropriations established in the public budget and that no additional or unjustified expenditure has occurred (Amr, 2004).
2. **Technical oversight:** This form of oversight examines the quality of completed works and the extent of their conformity with the technical specifications set forth in the contract. It is conducted through technical follow-up reports and periodic inspections by specialists.
3. **Administrative oversight:** This form of oversight focuses on the extent to which the contracting parties comply with the timetable prescribed for implementation. It also examines whether contractors or suppliers fulfill the administrative responsibilities stipulated in the contract.

4. Stages of Ex Post Oversight of Contract Implementation

1. **Review of periodic reports:** Ex post oversight begins with the examination of periodic reports submitted by the entities implementing the project. These reports include details concerning expenditure, the progress of work, and any potential problems affecting implementation.
2. **Conducting field inspections:** Audit teams are dispatched to project sites to examine the quality of completed work and its conformity with the required specifications. Such inspections facilitate the detection of manipulation or shortcomings in implementation.
3. **Review of legal compliance:** At this stage, it is verified that contract implementation conforms to the laws and regulations in force and that no legal violation exists that could result in the invalidity of the contract or legal liability.
4. **Evaluation of overall project performance:** Following project completion, its performance is comprehensively evaluated in terms of efficiency, economic justification, and the extent to which the intended objectives have been achieved. Such evaluation may contribute to improving the future performance of government institutions.

4.4. Legal and Regulatory Foundations in Iraq and Lebanon

The legal and organizational foundations of ex post oversight in Iraq and Lebanon differ according to the legal system and oversight model adopted in each country.

4.4.1. The Legislative Framework in Iraq

The Iraqi legislature follows an administrative and report-based model of oversight. Ex post oversight of administrative contracts in Iraq is based on the following regulations:

- **Federal Board of Supreme Audit Law No. 31 of 2011, as amended:** This law empowers the Board to audit contract accounts, financial payment statements, and implementation plans and to conduct ex post examinations of documents, books, and payment records.

● **Commission of Integrity and Illicit Gain Law No. 30 of 2011, as amended:** This law authorizes the Commission to conduct ex post criminal investigations into violations and contracts suspected of involving corruption or waste of public funds. Such matters are referred to the Commission by the Federal Board of Supreme Audit or through individual reports.

● **Government Contracts Implementation Instructions No. 2 of 2014:** These Instructions regulate the obligations of resident engineering units and provisional and final acceptance committees and emphasize field oversight of variation orders and extensions of implementation periods (al-Jubouri, 2013).

4.4.2. : The Legislative Framework in Lebanon

The Lebanese legislature follows a specialized system of financial adjudication. Ex post oversight in Lebanon is based on the following laws:

● **Law Regulating the Court of Audit, promulgated by Legislative Decree No. 82 of 1983, as amended:** This law provides for "subsequent," or ex post, oversight of all accounts and transactions arising from the implementation of public contracts. It also grants the Court judicial and deterrent powers enabling it to try employees for financial offenses.

● **Public Procurement Law No. 244 of 2021:** This law established a new structure for ex post oversight and defined the competencies of the Public Procurement Authority and the Central Inspection Administration.

● **Law No. 175 of 2020 Establishing the National Anti-Corruption Commission:** This law added another dimension to ex post oversight by enabling the tracing of assets derived from financial offenses and corrupt public contracts (Othman, 2010).

5. Automation of Ex Post Oversight and the Role of Digital Transformation in Strengthening Contractual Transparency

This section examines the current state and prospects of digital transformation and automation within auditing systems and ex post oversight of administrative contracts. It also considers the technologies and software systems used in Iraq and Lebanon and the role of publicly accessible digital data in strengthening transparency and encouraging the participation of civil society institutions and the media.

Another effective instrument employed by the audit institution is the assessment of financial efficiency. Through this process, the capacity of contracting entities to implement projects within the prescribed budget is evaluated. In some cases, inadequate financial planning causes project funds to be exhausted before completion, potentially delaying implementation or creating a need for additional and unjustified financing. The audit institution carefully examines these matters and provides recommendations for improving financial planning and ensuring the efficient use of resources.

The audit institution also contributes to the development of new oversight standards. These standards are formulated in light of previous experience and detected violations, while oversight procedures are regularly updated in accordance with developments in financial and administrative fields. For example, the expansion of digital transformation and the use of electronic contract-management systems have created a need for new oversight instruments capable of using big-data analytics and machine learning to detect financial irregularities more rapidly and accurately.

To ensure the effective application of oversight instruments, training programs are provided for personnel of the audit institution to strengthen their skills in fields such as financial auditing, administrative inspection, and the use of modern oversight technologies. The greater the competence of inspectors and auditors, the greater their ability to detect violations and ensure that contracting entities comply with applicable laws.

Cooperation between the audit institution and other government bodies is also important in enhancing the effectiveness of oversight. Within this framework, the audit institution and various ministries exchange information in order to monitor the implementation of government projects and examine their conformity with approved budgets and development plans. Such cooperation reduces the likelihood of violations or unjustified delays in project implementation.

Finally, the legal instruments employed by the audit institution are not limited to ex post oversight but also encompass preventive oversight. Under this form of oversight, intervention takes place before the contract is signed in order to ensure that its provisions are lawful and sound and do not contain unfair terms or legal loopholes detrimental to the public interest. Such

prospective oversight contributes to reducing potential legal and financial risks during contract implementation and improves good governance within government institutions.

By relying on these complementary instruments, the Court of Audit can perform its oversight function more efficiently and contribute to protecting public funds and strengthening transparency and accountability within the administrative system. In parallel with advances in financial and administrative auditing methods, the Court also seeks to adopt the latest oversight techniques in order to ensure the highest degree of integrity and probity in the implementation of government contracts and projects.

5.1. Software Technologies and Automation in Ex Post Auditing

Modern technologies have transformed the methods of auditing and ex post oversight, facilitating a transition from paper-based and document-centered auditing toward intelligent software systems.

5.1.1. In Iraq

The practical implementation of ex post oversight of government contracts continues to face a slow pace of digital transformation. Most units of the Federal Board of Supreme Audit and the entities subject to its oversight continue to rely on paper documents and traditional documentary auditing conducted after transactions have been completed. This situation creates significant deficiencies in oversight processes, the most important of which are as follows:

1. The absence of the capacity to immediately trace financial payment flows and directly compare them with actual project progress at the implementation site [in digital tracking and automated systems, this is referred to as "real-time tracking"].
2. The accumulation of oversight files and delays of several years in issuing ex post reports, even after project delivery. Such delays diminish the capacity of oversight mechanisms to secure compensation and recover misappropriated public funds.

5.1.2. In Lebanon

Public Procurement Law No. 244 of 2021 provides an advanced legal framework in this field. The legislature expressly requires the establishment of an "integrated electronic public procurement system." Under this law, all procuring entities and inspection bodies are required to publish information relating to administrative contracts through this system, ranging from tender documents and cost estimates to paid payment certificates, post-implementation inspection reports, and decisions of the Court of Audit concerning financial liability and penalties (al-Husayni, 2019).

Despite the advanced nature of this legal framework, its practical implementation faces several challenges, including the economic crisis, declining financial resources available for establishing and updating digital infrastructure, and insufficient training of oversight personnel.

5.2. The Role of Digital Data in Strengthening Transparency and Public Oversight

Digital oversight based on publicly accessible data [data and information that are publicly available are referred to as "open data"] transforms the traditional conception of oversight, which is based on confidentiality and large volumes of closed documentation, by making information available to the public, research centers, and investigative media.

Modern digital systems provide three fundamental capabilities:

1. **Electronic tracking and artificial intelligence:** The use of data-analysis algorithms to enhance transparency, predict risks, and identify suspicious patterns, including patterns in contract variation orders and repeated awards of contracts to particular companies.
2. **Public disclosure and publication of information:** The publication of the results of ex post oversight reports and detected violations through official systems, thereby removing unjustified confidentiality from irregular contracts that cause harm to public funds.

3. **Strengthening public oversight and investigative media:** Open access to digital data enables civil society organizations and specialized media outlets to monitor stalled or delayed projects and demand investigations into financial and contractual deficiencies. Public and media oversight can therefore operate alongside official institutions as an additional line of defense (al-Jubouri, 2013).

6. Judicial Accountability and Deterrence against Contractual Violations in Iraq and Lebanon

This section examines the legal and deterrent effects of ex post oversight observations and reports. It also analyzes the nature of judicial jurisdiction and the judgments issued by administrative and financial courts and indemnification courts in Iraq, as well as by the Council of State and the judicial chambers of the Court of Audit in Lebanon.

6.1. Judicial Proceedings and Indemnification Courts in Iraq

The Iraqi oversight model is characterized by the fact that the Federal Board of Supreme Audit is an oversight institution of an administrative and report-based nature. The Board itself does not possess the authority to issue judicial judgments or directly impose deterrent sanctions on employees or contractors who commit violations.

In Iraq, the deterrent and judicial effects of ex post oversight are realized through the following mechanisms:

6.2. Referral to the Commission of Integrity and Criminal Courts

Article 10(4) of Federal Board of Supreme Audit Law No. 31 of 2011 provides that when the Board discovers, in an administrative contract, a financial offense or violation that has intentionally caused harm to public funds, it must notify the investigative authorities, the Commission of Integrity, and the competent judicial authorities. Reports issued by the Board constitute official documents and important evidentiary materials that may serve as a basis for convictions and custodial penalties under Iraqi Penal Code No. 111 of 1969, as subsequently amended (Abd al-Aal, 2009).

6.2.1. Indemnification Courts

Under Employees' Indemnification Law No. 31 of 2015, indemnification committees and courts may require employees whose fault or negligence in the conclusion or implementation of administrative contracts has been established to compensate financially for the resulting damage. These courts primarily rely on the ex post technical and financial reports issued by the Federal Board of Supreme Audit.

6.2.2. Administrative Courts

The Iraqi Council of State and the Administrative Judiciary Court have jurisdiction over contractual disputes and administrative challenges arising from decisions relating to disputes over contract implementation, classification, and job categorization.

6.3. Judicial Jurisdiction of the Court of Audit and the Council of State in Lebanon

Compared with the Iraqi system, the Lebanese legal system differs in one significant respect: it directly confers judicial status upon its supreme audit institution.

6.3.1. Judicial Jurisdiction of the Lebanese Court of Audit

The Lebanese Court of Audit possesses both administrative and judicial characteristics and is recognized as a "specialized financial court." Pursuant to Articles 11 and 17 of Decree No. 82 of 1983 concerning the organization of the Court of Audit, the Court possesses the following judicial and deterrent powers:

1. **Trial of employees and officials:** The Court may prosecute and try employees, officials authorized to issue payment orders, and officials responsible for their execution when they commit financial violations during the implementation of contracts or violate public procurement regulations.
2. **Issuance of financial liability decisions and judicial judgments:** The judicial chambers of the Court issue final judgments known as "financial liability decisions." These decisions are enforceable and require offenders to pay compensatory amounts and fines to the public treasury; they also possess res judicata effect (al-Husayni, 2019).

6.3.2. Jurisdiction of the Council of State

The Lebanese Council of State, as the principal body of administrative adjudication, hears actions for annulment and rescission, disputes concerning contractual liability, and claims for compensation arising from the implementation of administrative contracts. Its functions complement the decisions and judgments of the Court of Audit, thereby contributing to ensuring the legality of administrative action.

6.4. Comparison of Implementation Challenges and Deficiencies

The experiences of Iraq and Lebanon display both similarities and differences in the degree and nature of the difficulties limiting the effectiveness of ex post oversight of government transactions. The following table provides a comparative assessment of these challenges:

Table 1. Comparative Assessment of Challenges and Proposed Solutions

Dimension of Ex Post Oversight	Implementation Status in Iraq	Implementation Status in Lebanon	Preventive and Reform-Oriented Solutions
Institutional coordination	Absence of integrated digital networking and overlapping competencies among the Federal Board of Supreme Audit, the Commission of Integrity, and ministerial committees	Fragmentation of ex post competencies among the Court of Audit, Central Inspection, and the National Anti-Corruption Commission	Establish an integrated database and centralized information network linking all oversight and judicial institutions
Transparency and disclosure	Ex post reports remain confidential and access is restricted to senior authorities without public disclosure	Irregular electronic publication of all payment certificates and contract-implementation reports through the electronic system	Legally require administrative bodies to publish progress and expenditure reports on public platforms in accordance with the principle of open data
Digital transformation	Slow automation of payment systems and continued reliance on paper-based ex post auditing	Insufficient financial resources and technical personnel for the full operation of the digital public procurement system	Develop a legally binding program for automation of ex post oversight processes and allocate sufficient funding for technological infrastructure
Timely judicial proceedings	Slow proceedings before indemnification courts and delays in resolving cases concerning recovery of misappropriated public funds	Lengthy proceedings before the Council of State and political interference that obstructs implementation of financial liability decisions	Establish specialized expedited courts for administrative contract and indemnification disputes and prescribe binding procedural time limits

6.5. Mechanisms for Reciprocal Oversight of the Accounts and Personnel of Oversight Institutions

The preservation of integrity and impartiality requires supreme financial audit institutions themselves to be subject to mechanisms of reciprocal oversight regarding their accounts and personnel in order to prevent abuse of power or concealment of violations.

6.5.1. Under Iraqi Law

- **Oversight of the Board's accounts:** Article 25 of Federal Board of Supreme Audit Law No. 31 of 2011 provides that the accounts and budget of the Board itself must also be subject to oversight and auditing. This task is performed by a committee established by decision of the Council of Representatives with the assistance of an independent external auditor. The auditor's financial report is submitted to Parliament.
- **Accountability of Board personnel:** Employees and inspectors of the Federal Board of Supreme Audit are subject to State and Public Sector Employees Discipline Law No. 14 of 1991. In addition, the Commission of Integrity is authorized to investigate illicit gain and examine the financial status of inspectors and auditors of the Board (Abd al-Aal, 2009).

6.5.2. Under Lebanese Law

● **Oversight of the accounts of the Court of Audit:** The Central Inspection Administration, in cooperation with the Ministry of Finance, examines and audits the operating expenditures and budget of the Court of Audit.

● **Accountability of judges and personnel of the Court:** Because members and adjudicators of the Court of Audit possess judicial status, they are subject to the authority of the Supreme Judicial Council and the disciplinary body specifically responsible for financial judges. This is carried out in accordance with Decree No. 82 of 1983. Judicial inspection also supervises their performance in order to ensure their integrity and the absence of conflicts of interest in the examination of administrative contracts (al-Jubouri, 2013).

6.6. Strengthening the Role of Administrative and Financial Courts in Oversight of Contracts

Reforming and activating ex post oversight is directly related to the efficiency and independence of the judicial system responsible for adjudicating financial and contractual disputes. Administrative and financial courts in Iraq and Lebanon face procedural and structural challenges that reduce the speed of adjudication and the issuance of judgments.

To strengthen the role of administrative and financial courts in safeguarding administrative contracts, the following measures are necessary:

1. **Timely adjudication and establishment of statutory deadlines:** Binding legislation should establish a maximum period of 60 days for the final adjudication of contractual disputes and financial liability decisions before administrative courts, indemnification courts, and the judicial chambers of the Court of Audit.
2. **Specialization of adjudication:** Fully specialized chambers and courts should be established to hear "government contract and public procurement disputes," and judges should be trained in modern financial and digital auditing technologies.
3. **Establishing electronic connectivity between oversight institutions and the judiciary:** A secure electronic information-exchange network and a digital case-management system should be established so that reports and material evidence can be transferred immediately upon discovery from the Federal Board of Supreme Audit and the Court of Audit to the competent courts, thereby preventing manipulation or delays in the circulation of documents (Abd al-Aal, 2009).

6.7. Comprehensive Governance Mechanisms and Proposed Implementation Solutions

The establishment of good governance in the field of administrative contracts requires addressing the causes underlying the absence of reform strategies and countering the effects of political influence and excessive bureaucracy.

The most important proposals and practical solutions for strengthening comprehensive governance are as follows:

1. **Institutional reorganization and coordination:** The boundaries of the competencies of anti-corruption institutions, supreme financial audit institutions, and inspection units should be precisely defined in order to prevent duplication of functions and conflicts of jurisdiction.
2. **Use of artificial intelligence and digital ledgers:** Technologies such as smart contracts and immutable ledgers should be employed to record the stages of payment-certificate processing and contractual amendments, thereby eliminating the possibility of falsifying official documents after registration [the technology of encrypted digital-ledger blocks is known as "blockchain"].
3. **Activation of regional blacklists:** Implementation-related information and lists of contractors and companies that have abandoned projects or participated in financial violations should be exchanged among Iraq, Lebanon, and Arab oversight institutions so that such companies cannot subsequently enter into new contracts with government entities.
4. **Guaranteeing financial and administrative independence:** Legal and constitutional guarantees for the independence of inspectors, auditors, and financial judges should be strengthened, and they should be protected from political and administrative pressures and interference while performing their oversight functions (Ali, 2021).

By performing an important role in overseeing administrative contracts, administrative courts contribute to improving governance and strengthening a culture of accountability within the administrative system. Decision-making based on sound

legal foundations strengthens transparent oversight of administrative processes and creates a more secure legal environment for all parties. These courts also contribute to the realization of justice and protection of individual and public rights, thereby improving government performance and increasing the efficiency of the administrative system.

7. Conclusion

1. **Differences between oversight models:** The study demonstrated a clear distinction between the Iraqi legislative system, which is based on "administrative and report-based oversight" and requires the intervention of criminal courts and indemnification courts to generate a deterrent effect, and the Lebanese legislative system, which operates through "specialized financial adjudication" and grants the Court of Audit the authority to directly issue enforceable judgments and financial liability decisions.
2. **Limitations of traditional paper-based oversight:** The study showed that reliance on paper-based auditing and traditional methods of ex post oversight delays the issuance of reports until several years after project delivery. Consequently, oversight is transformed from an instrument of timely protection and remediation into a mechanism for detecting damage only after it has occurred.
3. **Importance of digital transformation and open data:** Activating public procurement systems and electronic auditing directly contributes to strengthening transparency, reducing unjustified variation orders, and involving civil society and the media alongside official institutions.
4. **Importance of reciprocal oversight:** The independence of financial audit institutions does not mean immunity from oversight. Mechanisms such as auditing the accounts of these institutions through parliamentary committees or external auditors, as well as holding their personnel accountable, contribute to preventing internal corruption and conflicts of interest.

8. Recommendations

1. **Legislative reform mandating automation:** Explicit amendments should be introduced to Federal Board of Supreme Audit Law No. 31 of 2011 in Iraq and Public Procurement Law No. 244 of 2021 in Lebanon to require oversight institutions and procuring entities to fully automate ex post auditing systems and employ intelligent software-based ledgers.
2. **Establishment of specialized and expedited contract courts:** Specialized courts should be established to adjudicate administrative-contract disputes and indemnification cases, with a binding maximum period of 60 days for adjudication and the issuance of final judgments.
3. **Activation of open-data systems:** Public entities should be required to publish all information relating to the stages of contract implementation, variation orders, and ex post oversight reports through publicly accessible electronic platforms in order to strengthen public oversight.
4. **Establishment of a regional communication network:** Iraq and Lebanon should conclude an agreement for cooperation and exchange of databases and information concerning "blacklists" of companies and contractors that have abandoned projects. The two countries should also share their technical experience in the field of digital auditing.

Ethical Considerations

All procedures performed in this study were under the ethical standards.

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Conflict of Interest

The authors report no conflict of interest.

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