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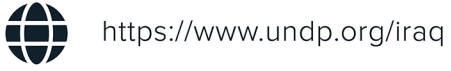
Judicial Council



GRAND CORRUPTION CASES

in Kurdistan Region of Iraq
Recurring Patterns and
Emerging Trends





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This publication has been prepared within the framework of UNDP's Anti-Corruption and Arbitration Initiatives funded by the European Union. The content of this publication is the sole responsibility of UNDP and does not necessarily reflect the views of the European Union.

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List of Abbreviations

GOI	Government of Iraq
KRI	Kurdistan Region of Iraq
KRG	Kurdistan Regional Government
KJC	Kurdistan Region of Iraq - Judicial Council
UNDP	United Nations Development Programme
UNAMI-HRO	United Nations Assistance Mission in Iraq - Human Rights Office
EU	European Union
UNSCR	United Nations Security Council Resolution
UNCAC	United Nations Convention Against Corruption
ACAI	Anti-Corruption and Arbitration Initiatives Project
TM Programme	Trial Monitoring Programme (ACAI)
TM First Period	First monitoring period: November 2022 – December 2023
TM Second Period	Second monitoring period: January 2024 – February 2025
CC	Criminal Court in KRI
MC	Misdemeanour Court in KRI
CACC	Central Anti-Corruption Criminal Court in Baghdad
PPO	Public Prosecutor's Office – KRI Ministry of Justice
KCOI	Kurdistan Commission of Integrity
CSOs	Civil Society Organizations
IQD	Iraqi Dinars

Executive Summary

Introduction

Corruption remains a persistent threat to public accountability and undermines trust in public institutions. While the Kurdistan Regional Government continues to promote integrity through policies, legislation, and institutional reforms, the judiciary remains central to ensuring accountability and upholding the rule of law. From January 2024 to February 2025, the second phase of the Trial Monitoring Programme on grand corruption cases was implemented under the Anti-Corruption and Arbitration Initiatives for Environmental Justice Project, led by UNDP in cooperation with Judicial Council in Kurdistan Region of Iraq, with generous support from the European Union Delegation.

Building on the first phase, this programme aimed to:

- Monitor grand corruption cases closely;
- Identify emerging trends and challenges;
- Provide evidence-based recommendations to enhance judicial effectiveness;
- Support the region's anti-corruption and accountability objectives.

Monitoring covered criminal and misdemeanour courts in Erbil, Sulaymaniyah, and Duhok, in close coordination with the Judicial Council, Office of the Public Prosecutor, and Commission of Integrity. A total of **149 cases** were monitored (103 new and 46 ongoing), enabling an in-depth understanding of judicial practices, institutional effectiveness, and legal frameworks for combating corruption.

The report offers a comprehensive analysis of judicial and institutional developments, tracks progress on prior recommendations, and assesses shifts in prosecution, sentencing, and procedural reforms. It highlights significant institutional transformations, including the establishment of the Fourth Erbil Criminal Court and adoption of digital tools, and their contribution to enhancing integrity, transparency, and judicial efficiency.

Key Findings

Case Volume and Distribution

- Total monitored cases increased from 100 to 149 (103 new, 46 ongoing).
- Sulaymaniyah and Duhok accounted for 72% of new cases (up from 51%), while Erbil's share decreased due to the establishment of Erbil Fourth Criminal Court handling corruption cases.

Trial Outcomes and Case Management

- 49% of cases were resolved; conviction rates decreased slightly from 55% to 49%.
- Retrials increased from 8% to 11%, indicating challenges in case preparation; re-litigation decreased from 14% to 10%.
- Average trial length increased from 5.7 to 6.7 months.
- 77 cases remained unresolved at the end of the period, raising concerns about speed justice delivery.

Defendant Profile and Gender Participation

- Most defendants were mid- to lower-level officials; directors, police officers, and university deans increased proportionally.
- Women represented 16% of defendants, many in senior positions.
- Women presided over few cases throughout the Region and accounted for 14% of private lawyers, though 83% of court-appointed lawyers were women.

Judicial Trends

- Courts consistently excluded grand corruption cases from general amnesty provisions.
- Trials in absentia represented 9% of proceedings, raising concerns about procedural fairness and asset recovery.

Sectoral Shifts

- Sharp increase in Ministries of Higher Education, Interior, and Health, accounting for 50% of new cases.
- A decline in cases of the Ministry of Finance declined; no cases in the Ministry of Natural Resources (including the oil sector).

Charges and Legal Provisions

- Use of Article 340 (Intentional Damage to Public Property) declined by half.
- Use of Article 316 (Embezzlement) and Article 15 of the Commission of Integrity Law (Illicit Gain) doubled, reflecting more precise legal framing.

Legal Aid and Legal Representatives of institutions

- Court-appointed lawyers decreased from 28% to 20%, raising concerns about representation quality.
- Legal representatives of government institutions demonstrated growing interest in pursuing civil claims for damages, submitting compensation requests in 78% of cases. This trend persisted despite procedural inconsistencies and varying attitudes toward civil claims in some cases, including shifts in position at different stages of the trial process.

Financial Impact and Asset Recovery

- Estimated embezzled funds per case rose from ~622 million IQD to 4.5 billion IQD, reflecting a positive trend in the prosecution of higher-value corruption cases.
- Asset confiscation remained limited: 8 cases during investigations, 2 during trial, highlighting gaps in utilizing measures that support recovery of stolen funds.

Institutional and Technological Developments

- Establishment of Erbil Fourth Criminal Court strengthened, partially, judicial specialization.¹
- Digital tools, including electronic declarations and anti-corruption hotlines, enhanced transparency and procedural efficiency.²

¹ This reform, initiated under Administrative Order No. (2724) dated 30 April 2024, unified the judicial jurisdiction over integrity cases, which had previously been distributed among several courts in Erbil. See Annex 1 for more information

² [KRG Integrity Body Launches Hotline, Reports 2024 Findings](#)

Recommendations

- **Expand Judicial Specialization:** Replicate the Fourth Erbil Criminal Court model in other governorates to strengthen adjudication expertise in corruption cases.
- **Enhance Judicial Performance and Efficiency:** Reduce trial duration and backlog through improved case management, digital tracking, and coordination among courts, prosecutors, and investigative bodies.
- **Strengthen Investigative Capacities and coordination:** Standardize case preparation to minimize retrials and reinvestigations, ensure evidence integrity, legal coherence, and inter-agency collaboration.
- **Promote Women's Representation:** Increase women's participation in judicial, legal, and justice professions, leadership roles, and major cases, by expanding their share in appointments and promotions.
- **Enhance Asset Recovery Mechanisms:** Ensure consistent use of freezing and confiscation orders during investigation and trial stages, to secure retrieve of stolen assets.
- **Improve Quality of Legal Representation:** Strengthen court-appointed lawyers through training, supervision, and fair allocation systems.
- **Advance Transparency and Digital Transformation:** Expand electronic financial disclosures, case-tracking tools, and online reporting and processing mechanisms to enhance public oversight and inter-agency coordination.

Conclusion

Findings from the second monitoring period indicate that the judiciary in the Kurdistan Region is undergoing a transitional phase, with positive indicators of institutional trust, reform, and technological advancement. Persistent structural and procedural challenges remain, requiring sustained attention. Consolidating gains calls for long-term political commitment, continued investment in institutional capacity-building, and strengthened cooperation between the judiciary, government, and international partners. These measures will ensure that anti-corruption efforts translate into effective accountability and reinforced public confidence in the rule of law.

Part One: Introduction

1.1 Anti-Corruption Efforts in the Kurdistan Region of Iraq: Measures Adopted in the Second Monitoring Phase

The second phase of the Trial Monitoring Programme in the Kurdistan Region was launched between January 2024 and February 2025, amid intensified efforts to combat corruption, driven by renewed institutional reforms and ongoing challenges. The Kurdistan Region enjoys independent judicial, legislative, and executive authorities under Articles (117) and (120) of the Iraqi Constitution.³ However, this autonomy has, at times, enabled certain influential figures and officeholders to evade accountability for unlawful practices. Corruption in the Region extends beyond administrative shortcomings or petty bribery; it involves systemic and politically protected patterns of corruption, deeply rooted in the management of public revenues—particularly those derived from border crossings and natural resources.⁴ In particular, the lack of transparency in public income and expenditure undermines fiscal integrity and erodes institutional trust. Entrenched corruption creates structural distortions that hinder state-building efforts and obstruct the Kurdish society’s aspirations for good governance and democratic development.

As corruption persists as a chronic institutional challenge, the Kurdistan Regional Government (KRG) has intensified its efforts to enhance public integrity, strengthen law enforcement, and reform relevant legal and administrative frameworks. A milestone in these efforts came on 4 September 2024, when the KRG launched its first Strategic Report on Anti-Corruption in the Public Sector - a major step in the government’s reform agenda.⁵ During the launch event, the Prime Minister described corruption as a “threat to national security” that must be confronted with the same seriousness and strength as security crises. He outlined how the Ninth Cabinet had made combating the misuse of public resources a key pillar of its policy agenda. The initiatives announced during the event reflected the government’s practical commitment to reform, including accelerating digitalization of government services, expanding cashless financial transactions through banks, and tightening regulatory and administrative oversight. Collectively, these measures aim to enhance transparency, close loopholes for bribery and embezzlement, and strengthen the foundations of good governance across the Region’s institutions.⁶

This renewed political will has been accompanied by a marked increase in law enforcement measures and institutional reforms since 2024. The Integrity Commission of the Kurdistan Region, the independent authority leading corruption investigations,⁷ reported that “corruption in the Kurdistan Region continues to pose a threat to the political process and citizens’ livelihoods.”⁸ In recent years, the Commission has

³ For further information on the constitutional framework of the KRI, please refer to the first Trial Monitoring Programme report for the Region 2022-2023.

⁴ <https://www.kurdistan24.net/en/story/832900>

⁵ <https://kurdistanchronicle.com/babat/3337#:~:text=%E2%80%99CHowever%2C%20part%20of%20the%20issue,eforts%2C%E2%80%9D%20Prime%20Minister%20Barzani%20said>

⁶ <https://kurdistanchronicle.com/babat/3337#:~:text=%E2%80%99CHowever%2C%20part%20of%20the%20issue,eforts%2C%E2%80%9D%20Prime%20Minister%20Barzani%20said>

⁷ For additional details on the constitutional framework and COI mandate, please refer to the first KRI Trial Monitoring Report.

⁸ <https://www.basnews.com/en/babat/868869>

maintained steady progress in processing corruption cases. In 2023,⁹ it investigated 1,010 complaints, of which 230 cases were referred to court. In 2024, it registered 1,047 new investigations, referring 223 cases to the Public Prosecution,¹⁰ demonstrating ongoing institutional engagement in enforcement and accountability.

Among the key developments during this period was the strengthening of the judicial infrastructure for handling corruption cases more effectively. On 30 April 2024, the Presidency of the Erbil Court of Appeal issued Administrative Order No. (2724), designating the Fourth Criminal Chamber of Erbil as the exclusive court competent to hear corruption cases referred from the Integrity Investigation Court, as well as forgery and human trafficking cases.¹¹ Centralizing corruption cases in a single court in Erbil aligns with recommendations from the first Trial Monitoring Report, which called for enhanced judicial specialization and procedural harmonization to ensure timely adjudication and consistent application of the law.

In parallel, since 2024, executive institutions in the Region have begun implementing new transparency and accountability mechanisms, leveraging public participation and technology to curb corruption. On 9 December 2024, coinciding with International Anti-Corruption Day, the KRG—supported by the Anti-Corruption and Commercial Arbitration Project and funded by the European Union—announced the launch of a public anti-corruption hotline, enabling citizens to directly report bribery and misconduct.¹²

Furthermore, in early 2025, the Integrity Commission launched a new digital financial disclosure system, allowing Members of the Kurdistan Parliament and other officials to submit their asset declaration forms electronically.¹³ Developed in coordination with the KRG Information Technology Department and the Office of the Council of Ministers, this platform forms part of a broader e-government strategy designed to eliminate complex paperwork, reduce opportunities for record manipulation, and enable early detection of discrepancies indicative of illicit enrichment.¹⁴ The Chair of the Commission noted that the next phase would involve full digitalization of all asset declaration submissions—a reform expected to enhance transparency, strengthen inter-agency verification, and institutionalize a culture of accountability. These digital measures are consistent with the broader governance modernization programs championed by the KRG leadership under the leadership of the Prime Minister.¹⁵

Another notable development came on 13 March 2025, when the President of the Sulaymaniyah Court of Appeal issued an administrative order establishing a specialized judicial track for journalist-related cases, based on Article (2) of the Journalistic Work Law No. 35 of 2007, which prohibits the detention or

⁹<https://gov.krd/dmi-en/activities/news-and-press-releases/2023/december/over-1-000-corruption-cases-investigated-in-2023-leading-to-230-prosecutions/#:~:text=Dr,corruption%20charges%20during%20this%20time>

¹⁰ <https://www.basnews.com/en/babat/868869>

¹¹ Please refer to Annex 1 – Laws and Orders for the relevant administrative order.

¹² [IRAQ LAUNCHES NEW HOTLINE](#)

¹³ <https://www.kurdistan24.net/en/story/828954#:~:text=ERBIL%20,related%20to%20corruption%20and%20misc>
[onduct](#)

¹⁴ <https://www.kurdistan24.net/en/story/828954#:~:text=ERBIL%20,related%20to%20corruption%20and%20misc>
[onduct](#)

¹⁵ <https://www.kurdistan24.net/en/story/396621#:~:text=,infrastructure%20and%20an%20electronic%20govern>
[ment](#)

imprisonment of journalists for professional activities.¹⁶ The order stipulates that the First Sulaymaniyah Investigation Court will handle initial complaints, while the Sixth Criminal Chamber of Sulaymaniyah will adjudicate the referred cases. This decision represents a strategic step toward strengthening legal protections for journalists, fostering an environment conducive to independent reporting, and empowering journalists to uncover, investigate, and document corruption—an essential pillar in promoting transparency and accountability in the Region.

During this second monitoring period, civil society organizations (CSOs) played a visibly greater role in supporting official anti-corruption efforts. While in the first monitoring phase no CSOs were recorded as observers in trial sessions, citing “very limited” access to case information and documents,¹⁷ local organizations became increasingly active in public awareness and policy advocacy during the second phase. In 2024, organizations such as STOP Organization for Monitoring and Development and the Investigations Observers League (IOL) intensified their work, including collaboration in monitoring Iraq’s compliance with the United Nations Convention against Corruption (UNCAC). In December 2024, the IOL convened a multi-stakeholder workshop in Baghdad, bringing together representatives from Kurdistan-based CSOs, the Federal Integrity Commission, and other actors to review Iraq’s implementation of Chapters II and V of the Convention, concerning *preventive measures and asset recovery*.¹⁸

Despite these important steps in judicial reform, digital transformation, and public engagement, the anti-corruption landscape in the Region remains burdened by systemic challenges. Sustained political commitment and institutional reform remain critical. The political deadlock between major parties in 2024 weakened parliamentary effectiveness, delayed key appointments, and obstructed essential legislation. This political vacuum also slowed progress on vital reforms recommended in the first Trial Monitoring Report, including aligning criminal and procedural laws with international standards, expanding criminal provisions to cover illicit enrichment, trading in influence, and private-sector bribery, as well as advancing discussions on ensuring the independence of the Public Prosecution Office from the Ministry of Justice.¹⁹

Going forward, it would be useful for the judiciary to consider capitalising on the establishment of the specialised corruption court in Erbil by advancing a broader agenda of centralisation, while also expanding digital transformation efforts. Equally important will be strengthening the protection of whistleblowers and witnesses, and enhancing cooperation with civil society organisations and the media, to ensure that transparency and public accountability are entrenched as a crucial step toward reinforcing integrity and the rule of law. Through the Trial Monitoring Programme and its other components, the Anti-Corruption and Commercial Arbitration Initiatives Project will continue to support the

¹⁶ During the first monitoring period, the cases included two involving local non-governmental organisations under the supervision of the NGO Directorate of the Kurdistan Regional Government’s Council of Ministers (116/3CC–Erbil/2020) and (113/3CC–Erbil/2022), in addition to a third case in which a corruption defendant was later linked to the prosecution of a journalist on charges of defamation (104/3CC–Erbil/2021). The journalist was convicted under the Kurdistan Journalism Law. These cases were also discussed during the consultative sessions held with civil society organisations (CSOs) working on anti-corruption in November 2022.

¹⁷ See the Programme’s first report, Civil Society Engagement, p. 40.

¹⁸ <https://investigator-iol.org/review-and-discuss-the-provisions-related-to-chapters-ii-and-v-of-the-uncac-final-session/>

¹⁹ For further information, please refer to the first Trial Monitoring Programme report for the Kurdistan Region of Iraq.

strengthening of judicial performance, bolstering public oversight and deepening cooperation between national institutions, civil society and international partners.

1.2. The Trial Monitoring Programme in the Region

1.2.1 Mandate and Scope of Work

The Trial Monitoring Programme is a joint initiative of UNDP Iraq and the Human Rights Office of UNAMI, implemented under the Anti-Corruption and Arbitration Initiatives Project and funded by the European Union. The Programme is implemented in close cooperation with the Judicial Council in the Kurdistan Region and with the full support of other anti-corruption institutions, including the Office of the Public Prosecutor, the Commission of Integrity in the Kurdistan Region, the Bar Association and civil society organisations working in the field of anti-corruption. On 23 October 2022, the Judicial Council in the Region granted the Trial Monitoring team full access to judicial proceedings, including the ability to review past judgments and case files upon request.

UNDP Iraq's mandate is grounded in the 2020–2024 Cooperation Framework for Sustainable Development, Iraq Vision 2030, Kurdistan 2020 Vision and the KRG Economic Reform Roadmap. The work of the Anti-Corruption and Arbitration Initiatives Project is also aligned with Sustainable Development Goal 16, which focuses on promoting peaceful and inclusive societies for sustainable development, providing access to justice for all, and building effective, accountable and inclusive institutions at all levels. This work is further guided by the Country Programme Document for 2025–2029, under which UNDP supports four interlinked and inclusive development pathways. One of the most prominent is “improving governance through accountable institutions that protect the rights of vulnerable groups and pave the way for building trust between citizens and the State.”²⁰ Within this framework, UNDP prioritises support for capacity-building and technical assistance to the Government of Iraq and the Kurdistan Regional Government in mainstreaming and promoting gender equality, conflict sensitivity, human rights and anti-corruption measures.²¹ In addition, the three-year Memorandum of Understanding signed in June 2022 between the KRG and UNDP identifies gaps in anti-corruption-related legislation and provides for the development of new policies aligned with UNCAC, with a view to strengthening the Region's strategic anti-corruption framework and enhancing the role of the Commission of Integrity's Investigations Department.

Given that corruption remains an ongoing challenge in the Region, the Trial Monitoring Programme continues to play a vital role in strengthening the judiciary's capacity to address grand corruption cases. It does so by focusing on data and evidence collection to determine whether judicial procedures in the courts of Erbil, Duhok and Sulaymaniyah are procedurally, technically and legislatively equipped to prosecute corruption effectively and efficiently, and to assess their ability to ensure judicial transparency, accountability and compliance with fair trial standards. The Programme also seeks to promote the alignment of judicial practice with international anti-corruption frameworks, including the International Covenant on Civil and Political Rights (1966) and UNCAC, which Iraq ratified in 2008.

²⁰ [Country programme document for Iraq \(2020 - 2024\) | United Nations Development Programme](#)

²¹ [Country programme document for Iraq \(2025-2029\)](#), p. 5.

1.2.2 Methodology

The Trial Monitoring Programme is based on internationally recognised methodologies developed by the Office of the United Nations High Commissioner for Human Rights (OHCHR) and other prominent human rights organisations, and is committed to the human rights monitoring principles issued by OHCHR. The team's work is guided by Chapter 22 of the OHCHR Manual on Trial Monitoring, ensuring that monitoring adheres to neutrality, independence and evidence-based analysis.²²

The Programme team consists of: a trial monitoring officer based in the Kurdistan Region, who attends court hearings in Erbil, Duhok and Sulaymaniyah according to the hearing schedule; three support staff based in Baghdad, who attend trials at the federal level and are responsible for managing the database, collecting and analysing information, and assisting in organising events and preparing reports; and an international expert on trial monitoring programme, who oversees the work of the team, manages engagement with stakeholders, and supervises the systematic documentation, analysis and reporting of findings and their dissemination to relevant actors.

The Programme adopts the definition of grand corruption cases used in the first report on the Region and at the federal level, based on the Higher Judicial Council Statement No. 96 of 2019,²³ with an additional programme-specific criterion, as follows:

- Cases involving high-ranking government officials, such as ministers, governors, senior civil servants, members of parliament and high-ranking officials in security institutions.
- Cases in which the value of the embezzled or wasted amounts is high and qualifies as a serious financial crime.
- Corruption cases that have a significant impact on the public interest, such as fraud in public contracts, embezzlement of funds, manipulation of public resources, or cases that attract substantial public attention.
- Cases targeting whistleblowers, journalists or anti-corruption activists, which reflect attempts to suppress accountability and transparency efforts.
- The Programme monitors cases that meet the grand corruption criteria through:
- Systematic attendance at court hearings to monitor judicial procedures, the fairness of proceedings, sentencing policies and the roles of key legal actors.
- Analysis of case files and judgments to identify the applicable legal frameworks and the effectiveness of judicial procedures, and preparing reports that include the data collected, key findings and recommendations for the competent authorities.
- Structured discussions with judges, prosecutors, defence lawyers and legal representatives in order to identify institutional, procedural and legal challenges, as well as with civil society organisations in light of their oversight role.

²² OHCHR, *Human Rights Monitoring Guide* (Revised Edition). For trial monitoring methodology as developed by the OSCE, see *Trial Monitoring: A Reference Guide for Practitioners*, Revised Edition 2012, Organization for Security and Co-operation in Europe.

²³ Supreme Judicial Council Order No 96 (2019) for the establishment of the Central Anti-Corruption Criminal Court.

The Programme also compares domestic legal practice against international anti-corruption standards, particularly UNCAC, to identify areas requiring judicial and legislative reforms and to strengthen the judiciary's capacity to handle complex cases. A participatory approach with judicial, governmental and civil society institutions is central to the Programme's work. The Trial Monitoring team works closely with the Judicial Council in the Kurdistan Region, the Office of the Public Prosecutor and the Commission of Integrity, facilitating data sharing, legal analysis and dialogue on best judicial practices.

1.2.3 First Report: Key Findings and Recommendations

The first Trial Monitoring Report in the Region examined (100) grand corruption cases monitored between November 2022 and December 2023, in addition to a review of (50) judgments issued between 2016 and 2022 in the three governorates of the Region. The report revealed a set of structural findings highlighting recurring institutional patterns in investigations and judicial procedures, which together formed the basis for subsequent recommendations aimed at strengthening integrity, ensuring institutional consistency and securing procedural justice in grand corruption cases.

Monitoring revealed the absence of a centralised specialised court and investigative body for grand corruption cases, resulting in marked disparities in referral patterns and judgments among the three governorates and underscoring the need for greater judicial consistency. The report stressed that the establishment of a specialised judicial body would contribute to enhancing prosecutorial efficiency, improving the quality of judgments and consolidating consistency among judicial and oversight institutions. It also found that the legal framework underpinning most cases was based on Article 340 of the Penal Code, relating to abuse of authority, reflecting a tendency toward generic legal characterisation rather than specific charges such as embezzlement or bribery. Accordingly, the report recommended that the existing legislation be reviewed and expanded in line with UNCAC provisions, in order to ensure precise legal characterisation and effective enforcement.

With regard to the functional levels targeted, the report showed that most prosecutions were confined to mid- and lower-level employees, with an almost complete absence of accountability for senior executive and political officials, raising questions about the principle of equality before the law. In this context, the report called for strengthening the powers of the Public Prosecution and expanding its mandate to include higher levels in the hierarchy of power, to entrench the principle of comprehensive accountability without exception.

The report also concluded that institutional gaps persisted in preliminary investigations and that coordination among relevant entities remained weak, limiting the effectiveness of prosecutions. It recommended, in this regard, the development of investigative capacities and the activation of information-sharing mechanisms among judicial and oversight institutions, as well as investment in digital analysis tools to ensure that evidence is collected and documented in line with the highest legal standards before cases are referred to the courts. In terms of case management, the report noted that lengthy trial durations constituted one of the main challenges, as many cases extended over several years due to bureaucratic procedures and weak administrative follow-up. Accordingly, it recommended the adoption

of a unified electronic case management system to help speed up proceedings, reduce trial duration and enhance procedural transparency.

In the area of defence and legal assistance, the report observed that court-appointed lawyers were often designated on the same day as the hearing, which makes legal preparation and effective representation difficult and negatively affects the principle of equality of arms and fair trial. It therefore recommended the development of clear standards for the appointment of lawyers, along with the provision of continuous training programmes and effective legal support to ensure procedural balance between the parties to the proceedings. The report also noted that the institutional subordination of the Public Prosecution to the Ministry of Justice undermined its independence and could affect the impartiality of decisions regarding prosecution. It therefore called for legislation guaranteeing the full administrative and financial independence of the Public Prosecution, in order to strengthen its oversight role and uphold the principle of separation of powers.

With regard to sentencing policy, the report recorded disparities in judicial practice, including the excessive use of mitigated penalties and suspended sentences in some cases, which diminished the deterrent effect of judicial decisions. It underscored the importance of adopting unified judicial policies to determine proportionate penalties in a manner that consolidates public confidence in the criminal justice system. The analysis further showed that corruption cases were concentrated primarily in the Ministries of Finance, Electricity and Municipalities, with an almost complete absence of cases linked to the oil sector despite its economic significance. In this respect, the report called for the development of sector-specific oversight strategies and the intensification of regular audits in high-risk sectors to ensure comprehensive accountability.

On the issue of general amnesty, the report noted that some cases had their judgments overturned at the appeal stage or were covered by amnesty decisions, highlighting the need for strict judicial oversight to prevent the misuse of amnesty in corruption cases and to safeguard the continuity of accountability. It also observed the limited participation of civil society in monitoring corruption trials, which reduced levels of transparency and societal oversight. The report called for strengthening partnerships with legal, media and community organisations to enable them to perform an effective monitoring role that contributes to safeguarding.

1.2.4 Second Report: Methodology and Content

The second phase of trial monitoring, which extended over 14 months, represents a key stage in assessing developments in the adjudication of grand corruption cases in the Kurdistan Region. It has made it possible to observe shifts in patterns of prosecution and sentencing, the consistency of judicial practice and the extent to which procedures and outcomes reflect the overall performance of the justice system in addressing corruption.

In this phase, the scope of monitoring was significantly expanded to cover 149 grand corruption cases before the criminal and misdemeanour courts in Erbil, Sulaymaniyah and Duhok. These included both cases that were newly filed during the reporting period and cases carried over from the first monitoring

phase. Erbil recorded the highest number of monitored cases, with 57, followed by Sulaymaniyah with 53 and Duhok with 39 cases. This broader coverage allowed for a more precise comparison between governorates, and for a clearer identification of common patterns and local variations in judicial practice.

The report is divided into four interrelated parts. Part One provides the general context, outlines anti-corruption efforts in the Region, and sets out the mandate, scope of work and methodology of the Trial Monitoring Programme, in addition to summarising the most important findings and recommendations of the first report. Part Two presents a detailed quantitative analysis of all monitored grand corruption cases, comparing the first and second monitoring periods in terms of the number of cases, the distribution of defendants, the nature of the charges, trial outcomes and sentencing practices. Part Three focuses on the institutional framework and cross-cutting issues, including the establishment of the specialised court, digital transformation in the judiciary, the role of women in anti-corruption mechanisms, and the participation of affected institutions in asset recovery. Finally, Part Four translates the findings into practical recommendations, offering a roadmap for strengthening integrity, efficiency and effectiveness in the adjudication of corruption cases in the Region.²⁴

1.3 Challenges and Opportunities

The success of the Trial Monitoring Programme in the Region rests on an exceptional level of cooperation and openness on the part of judicial institutions and other key stakeholders. The Judicial Council in the Kurdistan Region, the Office of the Public Prosecutor, the Commission of Integrity and the presidents of the appellate courts and criminal courts have facilitated the monitoring team's work by granting access to hearings, case files and judgments, providing clarifications where needed and engaging constructively with the Programme's findings and recommendations. This institutional support has enabled the Programme to function as an independent yet collaborative mechanism that contributes to strengthening accountability and enhancing the performance of the justice system.

One of the most important milestones during the reporting period was the public launch of the first Trial Monitoring Report for the Kurdistan Region, which was attended by representatives of the judiciary, the executive, international organisations, civil society, the media and diplomatic missions. The event helped to establish the Programme as a credible reference for evidence-based discussion on judicial performance in anti-corruption cases. It also created a space for dialogue on the challenges facing the justice system and on potential reforms, thereby enhancing the Programme's visibility and practical impact, and paving the way for follow-up on its recommendations through institutional and legislative initiatives.

Despite this strong institutional cooperation, the monitoring process continues to face a number of structural and methodological constraints. These include, inter alia, limitations on the ability to obtain copies of some case files or full access to all procedural documents in a timely manner, as well as the need to respect judicial confidentiality and the independence of ongoing proceedings. In some instances, the monitoring team has relied on what is stated orally during hearings, without always being able to review

²⁴ The Validation Workshop of KRI Trial Mentoring Second Report, organized with the KRI Judicial Council and Public Prosecutors, 26 October 2025.

supporting documents or written submissions. This, in turn, may affect the level of detail available for analysis in certain cases and restrict the extent to which findings can be cross-checked with non-governmental sources, such as civil society organisations, journalists or independent experts.

Another methodological challenge relates to the continued inclusion of 46 cases carried over from the first monitoring period among the cases observed in the second period. While tracking these cases over time offers important insights into the duration of proceedings, retrials and reinvestigations, it also complicates the process of statistical comparison between the two periods. It therefore became necessary to distinguish clearly between the total number of monitored cases in each period (100 in the first period and 149 in the second), and the number of newly filed cases only (100 in the first period and 103 in the second). This distinction is critical for ensuring that trends in case volume, trial duration and conviction rates are interpreted correctly and not distorted by the presence of long-standing cases that pre-date the second monitoring phase.

1.4 Conclusion

The continued success of the Programme in the Region is shaped by a combination of supportive conditions and structural constraints. Exceptional institutional cooperation—ranging from access to courts and case files to ongoing engagement with judicial and oversight bodies—has strengthened the Programme’s credibility and operational capacity. At the same time, persistent challenges related to the centralisation of the judicial system, data consistency, and methodological continuity highlight the need for ongoing improvement. These factors have informed the analytical approach adopted in this report and remain central to enhancing the monitoring and adjudication of corruption cases in the coming periods.

Part One of this report provided a comprehensive overview of anti-corruption developments in the Region, outlining the legal and institutional background, the methodology of the Trial Monitoring Programme, the findings of the first report, and current challenges and opportunities. This section also highlighted institutional reforms and exceptional institutional support, alongside the persistent structural gaps, underscoring the need to strengthen anti-corruption efforts and to consolidate integrity, transparency, and the effectiveness of the justice system.

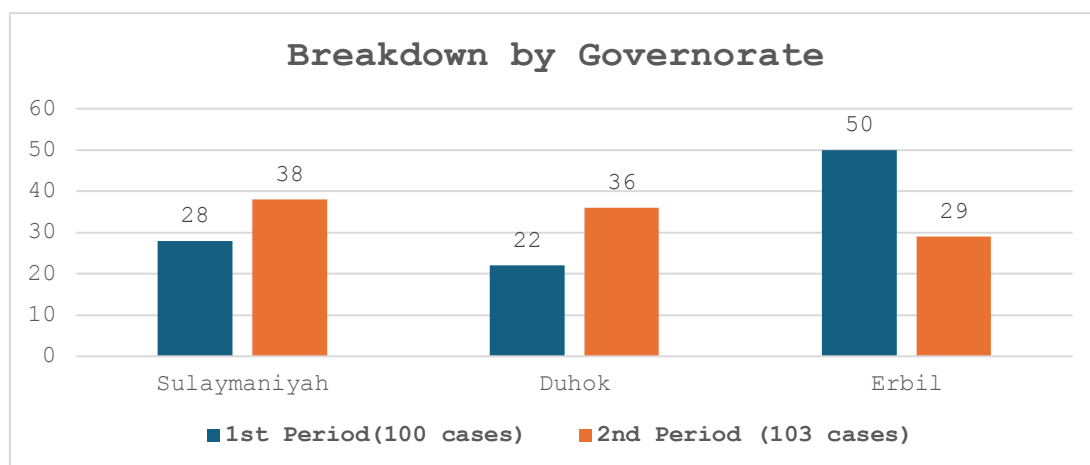
Part Two: Quantitative Analysis of Grand Corruption Cases

The legal and institutional framework for adjudicating grand corruption cases in the region remains largely consistent with the structure outlined in the first Trial Monitoring Programme report. The most significant institutional development during the reporting period was the establishment of the Fourth Erbil Criminal Court, which has jurisdiction over a selected set of serious crimes, including corruption offenses referred by the Specialized Investigative Court and the Commission of Integrity. Apart from this development, no other legal or structural changes were introduced, meaning that the legal and institutional analysis largely builds upon what was presented in the first report, with the exception of Erbil Governorate.

2.1 Main Findings: Recurring and Continuing Patterns

2.1.1 Number of Cases by Governorate

The second phase of monitoring saw a notable increase in the number of cases, rising from 100 cases in the first phase to 149 cases, including 103 new cases, reflecting the judiciary's continued efforts to pursue grand corruption cases. Despite this increase, 46 cases were ongoing from the first phase, highlighting the prolonged nature of adjudication in grand corruption cases in the region. Additionally, six cases from the misdemeanour courts in Sulaymaniyah were included in the second phase as they met the established criteria for classification as grand corruption cases, underscoring previously raised concerns regarding the consistency and appropriateness of referral standards. There is concern that continued referral of such cases to courts with limited jurisdiction may weaken the deterrent effect of penalties and reduce their effectiveness in ensuring accountability for serious crimes.



The geographical distribution of grand corruption cases shifted noticeably between the two monitoring periods. The share of new cases in Erbil declined from 49 per cent in the first period to 28 per cent in the second, while Sulaymaniyah's share increased from 29 per cent to 37 per cent and Duhok's from 22 per cent to 35 per cent. These trends point to a more balanced allocation of grand corruption cases among the governorates. However, the decline in Erbil's share is partly attributable to the transitional phase following the establishment of the Erbil Criminal Court – Fourth Panel, which was newly tasked with hearing corruption cases alongside other serious offences. It is noteworthy that the establishment of the

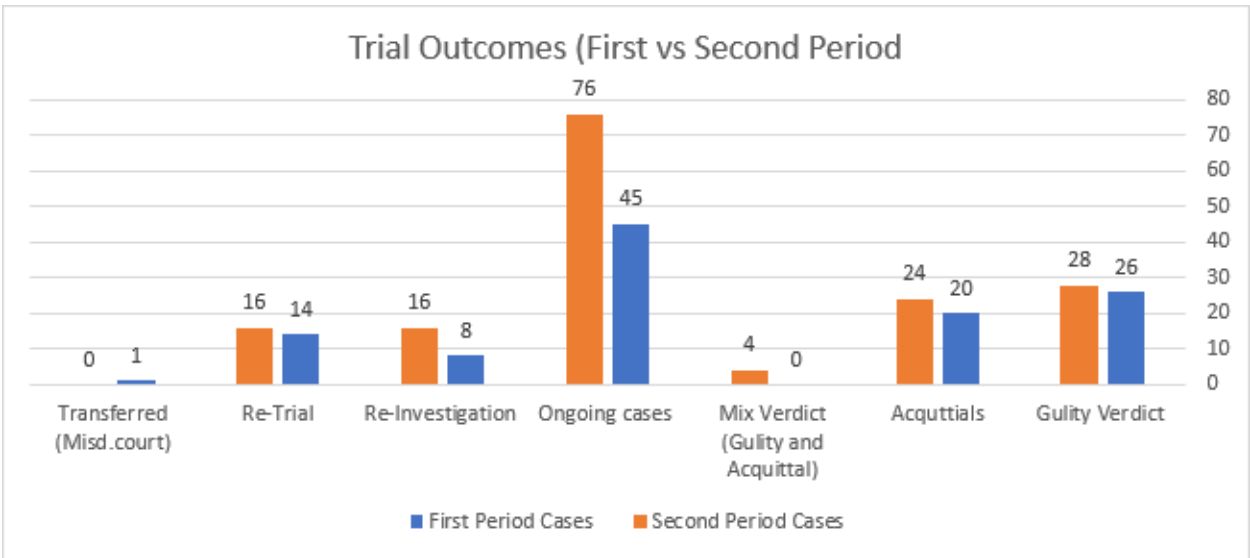
new court and the start of its work, approximately two months after its creation, led to delays in adjudication because unresolved cases had to be transferred, reorganised and renumbered, including cases referred from different investigative courts in the governorate, as well as forgery and human trafficking cases, while the court initially focused on dealing with a backlog of accumulated cases, some of which dated back to 2018.

These administrative arrangements likely contributed to the notable decrease in the number of newly registered cases in Erbil. Despite the short-term disruptions that accompanied this transitional phase, the establishment of a specialised court constitutes a fundamental step in developing the institutional framework and strengthening the centralisation of grand corruption adjudication. The practical benefits of this measure are expected to become clearer in the coming year, once the court has completed its start-up cycle and its judicial work has stabilised.

2.1.2 Trial Outcomes

- **Closed vs Ongoing Cases**

By the end of February 2025, the proportion of closed cases had fallen from 55% to 49%, while the proportion of ongoing cases rose from 45% to 52%. This shift reflects longer and more complex trials, and also helps explain the overall increase in the number of cases covered by monitoring, which rose from 100 to 149 during the same period. These indicators point to the need for greater caution when analysing quantitative data and for taking into account the impact of continuing, open cases on aggregate indicators of judicial performance. The chart below provides a summary of the results.



- **Convictions vs Acquittal**

Despite a slight decrease in conviction rates from 26% in the first period to 22% in the second, convictions continued to outnumber acquittals. Acquittal rates also declined, from 20% to 16%. These trends indicate that, despite a relative slowdown in the pace of issuing final judgments, the courts continue to lean

towards conviction in grand corruption cases. This may reflect stricter evaluation of evidence or increasing complexity in the cases brought before the courts.²⁵

- **Cases returned for reinvestigation**

A concerning trend is the increase in cases returned for pre-trial reinvestigation, rising from 8% in the first period to 11% in the second.²⁶ This points to ongoing challenges in evidence collection and case development, in contrast to the judiciary's continued ability to secure convictions. This points to continuing challenges in evidence collection and case file preparation, even though the courts have continued to issue convictions in a significant number of cases. The rise in reinvestigation rates reflects uneven performance within the Public Prosecution and limited effectiveness of preliminary investigations in some instances, which may in turn slow down decision-making and weaken the effectiveness of accountability.

For case-specific examples illustrating the reasons behind these returns, please refer to the following summaries.

Unlawful Sale of Municipal Property (no administrative investigation)

This case involves two public employees from the Salaheddin Municipality. The municipality manager was accused of facilitating illegal property sales, while a service department employee unlawfully sold leased municipal property to a private individual, falsely claiming ownership. Both were charged under Article 340 of the Penal Code (Intentional Damage to a Public Entity) and referred to the Erbil Criminal Court by the Commission of Integrity's Investigative Judge. The court found that the relevant institution failed to conduct the mandatory administrative investigation under Article 10 of the Discipline Law for State Employees (Law No. 14 of 1991). As a result, it exercised cassation powers and returned the case to the Investigation Court for further review.²⁷

Also,

Embezzlement by Bank Employee (improper judicial procedure)

The defendant, a cashier at Zagros Bank in Erbil, was accused of exceeding her job duties and embezzling approximately 225 million IQD. She was charged under Article 318 of the Penal Code (Abuse of Position for Personal Benefit). However, the court found procedural deficiencies in the investigation, notably the failure to attach KRI Cassation Court Decision No. 767 (dated 12/2/2018), which was cited in Case No. 289/1CC/2016 (dated 29/4/2019) of the First Criminal Court of Erbil. As a result, the case was returned to the Investigation Court for correction before proceeding to trial.²⁸

An additional example,

²⁵ The figure of 22% includes 19% of pure convictions and 3% of mixed verdicts, where some defendants were found guilty on some charges and others were acquitted.

²⁶ Critically, it is important to note that 6 of the 16 cases in the second period involve a single defendant, whose 6 counts of embezzlement were filed as a separate casefile. The cases numbered 147/2CC-Duhok/2024, 148/2CC-Duhok/2024, 149/2CC-Duhok/2024, 150/2CC-Duhok/2024, 151/2CC-Duhok/2024, and 152/2CC-Duhok/2024, handled by Duhok Second Criminal Court, are sent back for re-investigation in 2024.

²⁷ Case no. 85/3-CC-Erbil/2021

²⁸ Case no. 14/4CC-Erbil/2024

Embezzlement by Cashier (charges' accuracy)

The defendant, a cashier in the Accounts Department of the Directorate of the Construction Materials Laboratory in Duhok, was accused of embezzling approximately 1.972 billion IQD between 2014 and 2022. He faced nine counts of embezzlement under Article 315 of the Penal Code. However, the court identified a critical discrepancy: while the referral decision alleged embezzlement over nine years, records showed the defendant held the cashier position for only five years. This inconsistency raised concerns about the charges' accuracy, prompting the court to return the case to the Investigation Court for clarification and correction before proceeding with the trial.²⁹

And,

Embezzlement by Former Manager (improper investigation)

The defendant, a former Manager of the Migration & Displacement Directorate in Duhok, was accused of embezzling over 30 million IQD and misappropriating funds and goods for personal gain during his tenure from 2016 to 2019. He was charged under Article 315 of the Penal Code (Embezzlement). However, the court identified significant deficiencies in the investigation. The referral decision lacked clarity on the amount embezzled for each charge and the corresponding year. Additionally, the legal representative's statement was insufficient, and the defendant was not questioned about the specific amounts embezzled annually. The court also noted the need to re-examine the defendant's statement considering the financial audit report and pointed out the absence of an expert financial assessment. To address these gaps, the court returned the case for re-investigation, requiring a detailed breakdown of charges, an updated legal statement, and the appointment of a financial expert to assess the embezzlement amounts.³⁰

Cases returned for retrial

In the second monitoring period, 16 out of 149 cases (11%) were referred for retrial, representing a slight decrease compared with 14 cases out of 100 (14%) in the first period. This indicates a tangible reduction in the rate of retrials and suggests improvements in the quality of adjudication and the consistency of first-instance outcomes. Cases referred for retrial predominantly involved mid-level government officials – such as bank employees and accountants – in addition to senior university administrators. The main charges varied across these cases and included 12 cases of intentional damage to public property (Article 340 of the Penal Code), two cases of embezzlement (Article 316 of the Penal Code), and two cases of illicit gain (Article 15 of the Commission of Integrity Law). As regards the parties lodging appeals, nine retrial requests were filed by the Commission of Integrity or the Public Prosecution, four by defence lawyers challenging in absentia judgments,³¹ and one by an injured party. The reasons for ordering retrial ranged from procedural errors at first instance and misapplication of legal provisions, to the imposition of suspended sentences in cases where they were not warranted, as well as in absentia judgments that were subsequently appealed by the defendants.

See below for illustrative case summaries.

Misapplication of Law in Financial Misconduct by Bank Employee

²⁹ Case no. (109/1CC-Duhok/2024)

³⁰ Case no.: 69/1CC-Duhok/2024

³¹ For further information on objections to judgments in absentia, see the analysis on retrials and appeals in the section on trials held in absentia below.

A Bank employee was prosecuted for unlawfully issuing cash checks to clients - primarily contractors - during a period of financial crisis, in direct violation of binding Ministry of Finance directives. These directives required banks to obtain written pledges from clients not to withdraw funds until the crisis subsided. Initially, the trial court misclassified the offense, convicting the defendant under Article 240 of the Penal Code (disobedience of administrative orders), which carries only a light penalty. The court imposed a six-month suspended sentence, citing mitigating factors such as the defendant's age, clean record, and family obligations. It also ordered reimbursement of the withdrawn funds and preserved the victims' right to civil claims. The Col appealed, arguing that the defendant's actions caused tangible harm to public funds and should have been prosecuted under Article 340 (abuse of public office). The Erbil Court of Cassation agreed, finding the original legal classification incorrect. Upon retrial, the court convicted the defendant under Article 340 and imposed a one-year sentence, which was again suspended due to personal mitigating circumstances. The defendant was required to sign a non-re-offense pledge, and the government retained the right to pursue compensation.³²

Another example,

Mis-valuation in Embezzlement Conviction

The former manager of the Real Estate Registration Directorate was convicted of embezzlement (Article 316, Penal Code) for colluding with two deceased individuals to illegally acquire valuable state-owned commercial plots worth nearly 1.9 billion IQD, using them for personal gain. The First Criminal Court sentenced him to one year in prison, conditional on full restitution. However, the KRI Cassation Court upheld the conviction but found a legal error: the property valuation was based on its value at sentencing, not at the time of the offense. A retrial was ordered. An expert reassessed the property value as 96 million IQD (at the time of acquisition), and the court ordered the defendant to repay that amount. His release was contingent on repayment, with an additional year of imprisonment if he failed to comply.³³

Also,

Mishandling of Evidence leading to Acquittal in Embezzlement Charges

The former Administration Director at the Erbil Notary Public was accused of embezzling 146 million IQD by manipulating official company records related to stamp fee payments. He was charged for illicit gain under Article 15 of the KRI Commission of Integrity Law (No. 3 of 2011). The Second Criminal Court of Erbil dismissed the charges on 30 July 2023, citing lack of evidence and the defendant's consistent denial of wrongdoing. On appeal, the KRI Cassation Court overturned the acquittal (Decision No. 1361/2023) due to procedural errors - specifically, the lower court's failure to properly examine financial records and determine if the funds were deposited into the public treasury. A retrial was ordered before the Fourth Criminal Court of Erbil. During retrial, multiple witnesses, including public officials and the defendant's family, testified that the defendant had no authority over finances, only administrative duties; a fact that has been confirmed by Ministry of Justice's report. Also, testimony indicated the defendant's wealth was longstanding, stemming from family assets and real estate. An internal investigation pointed to the former director - now a member of parliament and shielded by parliamentary immunity - as the likely

³² Case no. 118/3rd CC of Erbil/2019 - 71/4CC-Erbil/2024

³³ Case no. 401/1CC-Duhok/2022

*source of the embezzlement scheme. The Fourth Criminal Court upheld the original acquittal, concluding once again that the evidence was insufficient for conviction.*³⁴

A final example,

Misapplication of Law regarding Sentencing in High-Value Fraud

*The managing director of a Contracting Company was prosecuted for orchestrating a large-scale financial fraud, worth 1.884 billion IQD, linked to a government food supply contract with the Sulaymaniyah Directorate of Health (2015–2017). The defendant allegedly exploited a Ministry of Finance exception, allowing selective contract payments during a public spending freeze, to submit discounted financial instruments (acquired 20–35% below face value), as if related to the health contract. These were cashed at full value with the collusion of bank officials. The defendant was charged under Article 15 of Integrity Law, which mandates both imprisonment and a fine for corruption involving public contracts. The Third Criminal Court of Sulaymaniyah convicted him and issued a one-year suspended sentence, preserving the complainants’ right to civil compensation. However, the Ministry of Finance and other complainants, including the Central Bank and the Region Bank, appealed, arguing that the court misapplied Article 15. The Court of Cassation (Decision No. 1738/Second Criminal Commission/2024) upheld the conviction but overturned the sentence, ruling that suspended sentences are impermissible under Article 15, which requires both prison and fine. The case was returned for re-sentencing, and is currently ongoing.*³⁵

The large number of judgments that were quashed or referred for retrial points to the existence of an effective appeals system, but at the same time reveals recurring shortcomings in trial procedures before courts of first instance. These shortcomings include gaps in investigations, poor handling of evidence and inconsistent application of legal provisions. While retrials are an essential mechanism for correcting judicial errors, their recurrence at this frequency indicates a structural problem that affects the functioning of the courts and delays the timely enforcement of justice. Strengthening the rigour of investigations and harmonising procedural standards is not a policy option that can be postponed, but an urgent necessity to safeguard the integrity of judicial proceedings and enhance accountability in corruption cases.

2.1.3 Profile of Defendants

The second monitoring period witnessed a decrease in the overall number of new defendants, from 192 to 174. This quantitative decline does not, however, necessarily reflect an improvement in the prosecution of senior officials among the accused. The data on defendants’ profiles in the Region continue to show a substantial divergence compared with federal Iraq, particularly with regard to the prosecution of high-level officials. While federal courts in Baghdad have continued to prosecute ministers, governors, members of parliament and prominent political figures, the courts in the Region have not yet seen any prosecutions reaching the highest levels of government. This persistent gap suggests that there are serious constraints on the judicial system’s ability to investigate and build cases against actors at the apex of power, reflecting, in all likelihood, deeply rooted structural or political obstacles that hinder the prosecution of high-level corruption.

³⁴ Case no. 124/4CC-Erbil/2024

³⁵ Case no. 98-3CC Suli-2023

A consistent pattern has continued whereby lower-ranking civil servants constitute the largest category of defendants. However, their proportion declined markedly from 52% to 33%, not because the number of prosecutions against them decreased, but because the pool of defendants expanded to include new categories. The second period saw a sharp rise in prosecutions of mid-level officials, including directors (from 0 to 19 defendants) and police officers (from 12 to 20 defendants), alongside a decline in other categories such as director generals or heads of departments (from 39 to 27) and heads of sub-units (from 9 to 0).

Another noteworthy development is the increase in cases brought against university deans and senior academic staff. This constitutes an important shift in the accountability of higher education institutions and academic leadership, particularly in light of documented instances of financial mismanagement and irregularities in procurement, recruitment and patronage practices. These trends suggest that the judiciary is increasingly willing to address corruption cases in sectors previously perceived as less exposed, such as the academic sector, especially where there is tangible evidence of wrongdoing and clear financial records, and in particular within administrative and bureaucratic sectors where financial transactions can be more readily traced. Nonetheless, the absence of cases targeting the highest political or executive levels remains a source of concern regarding the structural gaps that continue to affect the system of accountability and oversight over those in power.

See below for illustrative examples of these cases:

Limited Accountability for Senior Defendants (Legal Ambiguity and Procedural Appeals)

The former president of a private university was charged under Article 340 of the Penal Code for intentional damage to public funds, following the approval of two contracts whose inflated value caused an estimated loss of USD 29,000, resulting in deliberate harm to the university. In 2019, a judgment in absentia sentenced him to six years' imprisonment and granted the university the right to claim civil compensation. In July 2024, the defendant appealed, arguing that private universities are not subject to public integrity laws and that his actions were taken within the authority of the Board of Trustees. Upon review, the court identified procedural gaps and weaknesses in the evidence and reduced the sentence to three months of simple imprisonment, taking into account the defendant's advanced age, chronic health conditions, and lack of prior criminal record, particularly after the complainant withdrew the case.³⁶

To illustrate,

Embezzlement Charges Returned for Procedural Correction

The former Dean of the College of Education was charged under Article 316 of the Penal Code (embezzlement) for financial violations between 2013 and 2019, totaling approximately 1.45 billion IQD. Investigations revealed forged contracts, unauthorized signatures, irregular salary payments, and overstepping of authority by signing agreements on behalf of the University President without authorization. An internal investigation confirmed serious violations, leading to his dismissal, and the Commission of Integrity formally requested conviction. The court, however, identified procedural flaws, as multiple offenses over several years had been improperly consolidated under a single charge, and

³⁶ Case no.: 434/1 CC-Duhok/2018

returned the case to the Investigation Court for correction and legal reclassification. This case highlights how procedural errors can impact justice and trial effectiveness, even when evidence is strong.³⁷

An ongoing case sample,

Embezzlement Case Against an Intelligence Major

A Major in the Ministry of Defense’s Directorate of Intelligence and Secret Security—the highest-ranking defendant in the second monitoring period—is charged under Article 316 (embezzlement) for misappropriating salaries of 149 military personnel between 2005–2009, amounting to approximately 4.866 billion IQD. The Public Prosecution actively oversaw internal investigations and requested conviction under Articles 5 and 9 of the Public Prosecution Law No. 159/1979. The Ministry of Defense also filed a complaint confirming abuse of military authority to divert public funds. The case remains pending at the time of reporting.³⁸

These cases underscore a consistent pattern in the profile of defendants, namely, individuals in mid- to senior-level positions entrusted with financial authority, highlighting systemic vulnerabilities in institutional oversight and accountability.

2.1.4 Trials *in absentia*

- The legal framework for in Absentia Trials

The Criminal Procedure Code No. 23 of 1971 permits in-absentia trials under specific conditions. Under Article 143, if the defendant has been duly notified at their known place of residence but absconds or fails to appear without a lawful excuse, the court may proceed to try the case in absentia. The defendant retains the right to object to an in-absentia judgment within legally specified time limits, which is One month for infractions, Three months for misdemeanors, and Six months for felonies. If the defendant does not surrender or file an objection within these periods, the judgment becomes equivalent to a judgment rendered in their presence, provided that notification procedures were properly followed and the judgment was published in two local newspapers.

For cases involving death penalty, life imprisonment, or temporary imprisonment, an in-absentia judgment does not become final until the defendant is arrested or voluntarily surrenders and is retried in person. The Trial Monitoring Programme has documented several cases in which defendants were retried after in-absentia convictions, demonstrating the effectiveness of the objection mechanism established in law. These cases also highlight the importance of the procedural safeguards afforded to defendants, including the right to object and the right to a full retrial in their presence. Below case illustrates the procedural safeguards guaranteed in in-absentia proceedings, particularly the right to object and obtain a retrial in person:

Retrial Following an In-Absentia Conviction

A former president of a university in the Kurdistan Region (2009–2011) was charged with intentional damage to public funds (Article 340) for unlawfully disbursing 60 million IQD without the approval of the Board of Trustees, in violation of financial regulations, causing harm to the university, its owner, and the Ministry of Higher Education. He was convicted in absentia in 2018 and sentenced to six years in

³⁷ Case no.: 148/2 CC-Duhok/2024

³⁸ Case no.: 389/4CC-Erbil/2024

prison. The judgment was upheld in absentia under Decision No. 411/2019 (6 November 2019) and published in two local newspapers in line with Articles 143, 149, 243, and 249 of the Criminal Procedure Code. After his arrest, the defendant filed an objection, which the court accepted, leading to a full retrial in his presence in August 2024. Following a review of the evidence, the court found it insufficient for conviction, overturned the previous in-absentia judgment, and closed the case.³⁹

Under Article 148 of the Criminal Procedure Code, when several defendants are involved in the same case and one of them is absent, the court may proceed with the trial for all defendants, giving priority to the one who is present. This reflects the judiciary's effort to avoid unnecessary delays while maintaining procedural fairness.⁴⁰ In other instances, courts may choose to separate the cases to allow proceedings to continue independently against the defendants who are present.⁴¹ When separation is not possible, the court conducts a dual trial: in-person hearings for detained defendants and in-absentia proceedings for those who are fugitives.⁴²

Courts are required to notify the fugitive defendant at least 60 days before the hearing, including publication in two daily newspapers, to ensure procedural legality and prevent future challenges based on improper notification. This process ensures compliance with legal requirements and helps prevent appeals claiming insufficient notice. If convicted, the present defendant retains the right to pursue the usual appellate procedures, whether through appeal or cassation. The **absent defendant**, on the other hand, retains the right to challenge the in-absentia judgment through cassation, appellate review, or by filing an objection before the same court that issued the judgment—thus guaranteeing their right to defense upon reappearing before the judiciary.

- Rates of Trials in Absentia

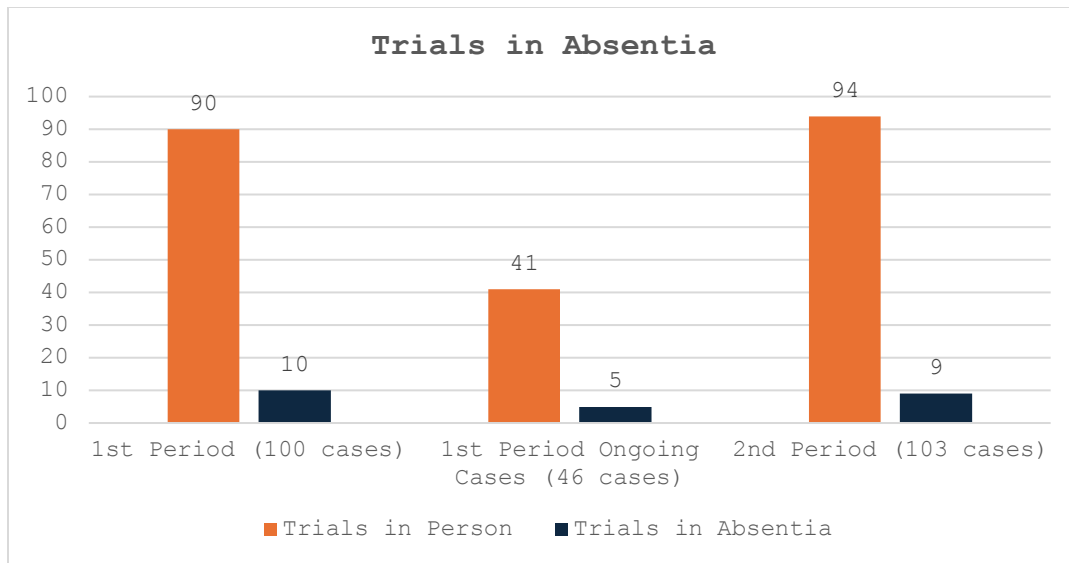
The rate of trials conducted in absentia in the Region remained relatively stable, standing at 10% of cases (10 out of 100) during the first monitoring period and 9% (9 out of 103) during the second period, in addition to 5 out of 46 cases carried over from the first monitoring phase. The total number of in absentia cases was 14, of which only 3 were concluded (returned for reinvestigation, acquittal, and conviction), while 11 cases remain pending. This stability highlights the persistent challenges in securing the presence of defendants during judicial proceedings, despite the efforts undertaken by the judiciary.

³⁹ Case no.: 433/1 CC-Duhok/2018

⁴⁰ Cases No. 183/3 – Sulaymaniyah Felony Court / 2022 and No. 78/3 – Erbil Felony Court / 2019, in which the courts continued proceedings despite the absence of one of the defendants

⁴¹ In Case No. 183/3 – Sulaymaniyah Felony Court – 2022, the court separated the proceedings and issued a judgment against the defendant who was present.

⁴² In Case No. 78/3 – Erbil Felony Court – 2019, the court conducted a joint trial for both the detained defendant and the fugitive one.



In contrast, the Central Anti-Corruption Criminal Court in Baghdad witnessed a significant decrease in the rate of trials in absentia, from 21% to 11%, despite facing similar challenges. The common factors that explain the persistence of this pattern in both judicial systems include weak notification procedures, the flight of defendants outside the country, or their internal disappearance to evade prosecution.

Below are some illustrative examples,

Sulaymaniyah Anti-Crimes Directorate Case

The court is prosecuting a former police officer from the Directorate of Crime Prevention in Sulaymaniyah on charges of soliciting bribes from detainees, including a case involving amounts reaching 60 million Iraqi dinars in exchange for false promises of release. After complaints were filed against him, the defendant fled justice, resulting in his trial in absentia under Article 307 of the Penal Code (bribery). The court published summons notices in two local newspapers in accordance with legal procedures and appointed a defence lawyer on his behalf. The latter argued that the defendant's absence prevented the submission of an effective challenge to the evidence or the presentation of counter-arguments. Despite active follow-up by the Public Prosecution and the legal representative of the Ministry of Interior, the trial has remained ongoing since 2023.⁴³

And,

Sinjar Education Directorate Case

The defendant, a former public accounts manager at the Sinjar Education Directorate, was charged under Article 316 of the Penal Code (embezzlement) for allegedly misappropriating over 1.069 billion IQD between 2018–2019 using forged records and fictitious staff lists. Initially released on bail in January 2020 - secured by multiple guarantors - he later absconded, prompting the First Criminal Court of Duhok to notify him via newspaper and proceed in absentia. A court-appointed defense lawyer argued the evidence was weak, citing no direct witness testimony or documentation linking the accused to the embezzlement. The public prosecutor referenced a related conviction of a co-defendant, while the

⁴³ Case no.: 535/3CC-Suli/2023

Ministry of Education submitted internal findings. However, key witnesses failed to substantiate the charges. The court acquitted the defendant, closed the case, and annulled his bail.⁴⁴

The data indicate that cases involving large sums of money provide greater incentives for defendants to evade justice, due to their complexity and, in some instances, their connection to external assets such as bank accounts and real estate. It is observed that the case with the highest embezzled amount, as well as the case involving the highest-ranking defendant, were both heard in absentia, reflecting a direct relationship between the defendant's position, the magnitude of the crime, and the likelihood of fleeing judicial accountability.⁴⁵

Although trials in absentia allow the judiciary to continue proceedings and ensure that justice is pursued despite the defendant's absence, they raise serious questions regarding the right to a fair trial, particularly concerning the right to defense and the ability to respond to charges and evidence. While this practice aligns with the Iraqi legal framework, it raises growing concerns about trial fairness, the integrity of proceedings, and practical challenges—especially regarding asset recovery and the enforcement of judgments against those who have fled beyond the reach of local enforcement mechanisms. This underscores the need to strengthen international judicial cooperation and cross-border enforcement mechanisms to curb impunity in major corruption cases

Although trials in absentia allow the judiciary to continue proceedings and maintain the functioning of justice despite the defendant's absence, they raise serious questions regarding the right to a fair trial, particularly the rights of defence and the ability to challenge charges and evidence. While this practice is consistent with the Iraqi legal framework, it nonetheless gives rise to growing concerns regarding the fairness of the trial, the integrity of procedures, and presents practical obstacles—especially with respect to asset recovery and the execution of judgments against fugitives located outside the jurisdiction of domestic enforcement mechanisms. This underscores the need to strengthen international judicial cooperation and cross-border enforcement mechanisms in order to limit impunity in grand corruption cases.

2.1.5 General Amnesty Decisions

The General Amnesty Act No. 4 of 2017 in the KRI explicitly excludes certain corruption-related offenses, including embezzlement, money laundering, theft of public funds, and intentional waste of public money, from eligibility under its provisions.⁴⁶ This legislative stance reflects a commitment to ensuring that individuals implicated in significant financial misconduct face appropriate legal consequences, thereby reinforcing the deterrent effect of anti-corruption measures. During the first monitoring period of the Trial Monitoring Programme, the application of the General Amnesty Act was notably limited, with only one observed instance where a court applied the amnesty provision to a corruption-related case. In fact, despite the initial application of the amnesty provision, the Court of Cassation annulled this decision, citing

⁴⁴ Case no.: 500-1 CC-Duhok-2024

⁴⁵ Highest monetary sum (200 billion IQD - 181/4CC-Erbil/2024), and most senior defendant (Major - 389/2CC-Duhok/2024).

⁴⁶ Article 2(2) of the 2017 Law stipulates that “pardon does not cover crimes related to public funds, bribery, or the abuse of public office

the inapplicability of the General Amnesty Law to the offense in question, thereby mandating a retrial.⁴⁷ In the second monitoring period, there were no reported instances of amnesty application in corruption cases, indicating a stringent judicial approach toward such offenses.

This approach stands in clear contrast to the position at the federal level, where the recent legislative amendment to the General Amnesty Law at the beginning of 2025 expanded the scope of amnesty to include additional corruption offences up to the date of the amendment's enactment,⁴⁸ provided that the conditions for benefiting from the amnesty were met—namely the restitution of wasted or embezzled funds, or the conclusion of a settlement with the affected entities. This development has sparked wide public debate amid concerns that it may weaken the deterrent effect of the anti-corruption framework and entrench a principle of “conditional impunity” in exchange for financial settlement alone.⁴⁹

Notably, the legal divergence between the KRI and Federal Iraq in the treatment of corruption crimes under general amnesty frameworks highlights a significant difference in institutional approach to accountability. The KRI's General Amnesty Law (Law No. 4 of 2017) explicitly excludes financial and administrative corruption crimes from its scope.⁵⁰ While the Region has adopted a strict legislative stance that categorically excludes financial crimes from amnesty, the federal authorities have chosen a more lenient approach oriented toward negotiated solutions. This divergence demonstrates the Kurdistan Region's commitment to the principle of punitive justice and full accountability, thereby reinforcing public trust in judicial institutions and upholding rigorous standards of integrity and transparency in the management of public funds.

2.2 Emerging Patterns

2.2.1 Classification of Cases by Sector

A comparison between the data from the first and second monitoring periods reveals notable shifts in patterns of institutional oversight and corruption reporting within government bodies. The results from the second period highlighted the Ministry of Higher Education and Scientific Research, the Ministry of Interior, and the Ministry of Health as the three institutions most affected by corruption cases, with their combined cases accounting for approximately 50% of all documented cases. This pronounced concentration suggests two main possibilities: first, the strengthening of auditing, oversight, and reporting mechanisms within these sectors, leading to the detection of more cases; and second, the existence of

⁴⁷ Case no: 217/2 CC-Erbil/2022 (Monitored Case).

⁴⁸ On 10 March 2025, the Iraqi Council of Representatives adopted a new general amnesty law after months of political negotiations. The law has been highly controversial, as it significantly broadened the scope of the pardon to cover a wide range of financial crimes. Article 5(1) of it provides for granting a pardon to anyone convicted of, or under investigation for, financial corruption “provided that the convicted person fully returns the embezzled or wasted amount.” This provision effectively legalizes financial settlement as a pathway to pardon, even in high-profile corruption cases.

⁴⁹ [Iraq's Amnesty Law: A high-stakes legal battleground amid the "Basket System" - Shafaq News](#); [Crisis as Iraq top court halts amnesty and personal status laws; Iraq starts releasing prisoners per general... | Rudaw.net](#); [Iraq's top court throws out challenge to new laws, including one increasing Islamic courts authority | AP News](#)

⁵⁰ Article 2(2) of the 2017 law provides that “amnesty shall not apply to crimes related to public funds, bribery, or abuse of public office”.

deeper structural or institutional vulnerabilities that make them more susceptible to financial and administrative corruption.

Sector	1st Period	2nd Period
Ministry of Higher Education and Scientific Research	4	21
Ministry of Interior	7	20
Ministry of Health	8	10
Ministry of Finance	26	9
Ministry of Education	7	7
Ministry of Justice	0	7
Municipality Directorate	18	6
KRI Council of Ministries/NGO Directorate	2	5
Ministry of Electricity	11	5
Ministry of Construction and Housing	1	3
Ministry of Culture, Sports, and Youth	2	3
Ministry of Labour and Social Affairs	2	2
Ministry of Peshmerga	2	2
Ministry of Agriculture	1	1
Ministry of Defence	1	1
Ministry of Trade	1	1
Federal Ministry of Migration and Displacement	2	0
Ministry of Oil	1	0
Ministry of Industry and Minerals	1	0
Governorate Council/Office	3	0
Total	100	103

Ministry of Finance—previously the institution with the highest number of recorded corruption cases during the first monitoring period—witnessed a sharp decline in the number of new cases during the second period (from 26 cases to only 9). This shift raises important questions as to whether the decrease reflects an improvement in internal oversight systems, a change in law-enforcement priorities, or possibly a reduction in reporting rates.

The following are illustrative cases:

Embezzlement Case in the Ministry of Finance (Tax Directorate, Sulaymaniyah)

This case concerns allegations of embezzlement within the Directorate of Income Tax in Sulaymaniyah Governorate, where two officials (a director and a government employee) were charged under Article 316 of the Iraqi Penal Code for exploiting their public positions for personal gain. Investigations revealed the unauthorized distribution of official tax receipt forms (35A and 37A) to private offices, as well as the

unlawful issuance of tax clearance certificates, resulting in an estimated public financial loss of 81 million Iraqi dinars. The defendants confessed during the internal administrative investigation, but later denied the charges before the investigative judge. Testimonies from internal audit officials and treasury staff confirmed the violations, and the court-appointed expert's report established an outstanding financial liability exceeding 30 million Iraqi dinars. Based on the evidence, the court sentenced the first defendant to two years' imprisonment and the second defendant to one and a half years, ordered both to repay the embezzled funds, and granted the affected authority the right to pursue a civil compensation claim.⁵¹

The Ministry of Higher Education and Scientific Research experienced a significant increase in corruption-related cases, rising from 4 in the first monitoring period to 21 in the second. This sharp growth likely reflects heightened oversight and closer scrutiny of financial and administrative practices within the sector. Embezzlement emerged as the most frequently cited offense, accounting for 16 of the 21 cases.⁵² Similarly, the Ministry of Justice and the KRI Council of Ministries' Non-Government Directorate also recorded increases in reported cases. This trend suggests a broader institutional shift toward enhanced accountability and enforcement across multiple sectors.

Embezzlement Case in the Ministry of Higher Education (University of Duhok)

The case concerns the Director of Administrative Affairs in the Registration Department at Duhok University, who was accused of embezzlement under Article 316 of the Penal Code, following the loss of IQD 15 million from public funds. Although there was no direct evidence, investigations conducted by the Integrity Commission and the Board of Financial Control, under the supervision of the public prosecutor, established that the defendant was the only person with control over the treasury where the funds had been placed. The court deemed the circumstantial evidence sufficient for conviction and sentenced him to six months of simple imprisonment, suspended, in light of mitigating circumstances and his clean criminal record, while requiring him to provide a three-year good conduct pledge, with the affected institution retaining the right to pursue civil compensation.⁵³

The Ministry of Interior ranked second in terms of the number of cases, rising from 7 to 19 cases, which reflects either strengthened internal oversight or an increase in the number of detected violations. Notably, bribery cases accounted for a significant portion of these files, with 8 cases recorded under Articles 307 and 310 of the Penal Code. Three of these cases resulted in convictions, while three remain under consideration.

Bribery Case at the Directorate of Nationality and Passports (Erbil)

The case involves an accountant at the Directorate of Nationality, Passports, and Residency in Erbil, who was accused of colluding with three officers to receive USD 6,000 as a bribe in exchange for issuing documents to Iranian citizens residing in Iraq. While the officers were referred to the Internal Security Forces Court, a separate charge was brought against the accountant under Article 307 of the Penal

⁵¹ Case no 291/3CC-Suli/2024. See also Case no. 393/3CC-Suli/2023.

⁵² The 6 cases involved the same defendant accused of committing same crime. His case was separated by the Court by year into 6 counts of embezzlement (105/2CC-Duhok/2025, 106/2CC-Duhok/2025, 107/2CC-Duhok/2025, 108/2CC-Duhok/2025, 109/2CC-Duhok/2025, and 110/2CC-Duhok/2025).

⁵³ Case no.: 487/1CC-Duhok/2024.

Code, concerning the receipt of a bribe in exchange for performing official duties. The defense team requested the dismissal of the case due to the absence of direct evidence, the defendant's denial, and the lack of proof linking him to the crime. The public prosecution actively participated in the investigations and court proceedings but later recommended dismissing the case due to insufficient evidence and the Ministry of Interior's decision not to pursue the complaint. After evaluating the evidence, the court concluded that the evidence was insufficient, dismissed the case, released the defendant, and canceled the bail.⁵⁴

Also,

Alleged Bribery by Police Captain in Erbil

A police captain in the Directorate for Combating Domestic Violence in Erbil was accused of accepting a bribe from parties involved in a family dispute in exchange for granting them access to personal information related to divorce proceedings, in violation of Article 307 of the Penal Code. However, phone evidence supported the defendant's denial and demonstrated his refusal of all bribe offers, showing that he acted with neutrality. He also submitted a written pledge to return 40 million IQD that he had unlawfully obtained, allegedly through illicit licensing fees imposed on gym owners. The Public Prosecutor questioned the officer's failure to report the attempted bribe and his holding of unauthorised meetings, while the Commission of Integrity supported pursuing prosecution. Nevertheless, the court found the evidence insufficient, ruled to dismiss the case, ordered the defendant's release, and lifted the bail conditions.⁵⁵

The Ministry of Municipalities saw a decrease in the number of cases from 18 to 6, and the Ministry of Electricity from 11 to 5, reflecting a notable shift in two sectors that were among the most affected by corruption in the previous period. In contrast, other ministries, such as the Ministry of Education (7), Defense, Agriculture, and Migration (1), maintained relative stability in case numbers, while slight increases were recorded in the Ministries of Construction and Housing, and Culture, Youth, and Sports. Notably, no cases were recorded in the Ministries of Trade, Industry, or Natural Resources, unlike at the federal level; this also applies to the Ministry of Natural Resources, due to the central role of oil revenues in the region's general budget.

The team continued monitoring the only ongoing case from the first monitoring phase, illustrated below.

Intentional Damage and Mismanagement of Resources at the Ministry of Oil (Erbil)

This case, originating in the first monitoring period, concerns five defendants from the Ministry of Oil, all of whom—except for one contractor—were members of the Oil Distribution Committee. They are accused of mismanaging two million liters of oil allocated to mountainous areas between 2016 and 2018. The defendants were referred to trial under Article 340 of the Penal Code (Intentional Damage to a Public Entity). At the date of report, this case remains under consideration before the Erbil Criminal Court / Fourth Panel, with hearings scheduled this year. Legal representatives from the Ministry of Natural Resources and the Governorate of Erbil have expressed their intention to continue pursuing legal action should guilt be established.⁵⁶

⁵⁴ Case no.: 333/4CC-Erbil/2024

⁵⁵ Case no.: 462-4CC-Erbil-2024

⁵⁶ Case no.: 107/4CC- Erbil-2024, the case no. in first monitoring period was 117/2CC- Erbil- 2023

The NGO Directorate for oversight and legal development, under the KRI Council of Ministers, oversees the regulation, licensing, and monitoring of local and international NGOs - in line with the Law on Non-Governmental Organisations (Law No. 1 of 2011). It ensures legal compliance, transparency, and alignment with public interest, playing a key role in safeguarding civic space and preventing misuse of the sector for political, financial, or illicit purposes. In the first monitoring period, only two cases involving the Directorate reached the courts. This number rose to five in the second period. Four cases involved Article 15 of the KCOI Law (illicit gain), and one involved Article 340 of the Penal Code (intentional harm to a public entity). All cases remained ongoing at the close of the second period.

For illustration, see below:

Misuse of NGO Status to Seize State Land

A sports trainer and member of an organisation was referred to trial under Article 15 of the Commission of Integrity Law (illicit gain), accused of unlawfully seizing a government-owned plot of land designated for public use within the organisation's social mandate. The land is valued at 460 million Iraqi dinars. The defendants allegedly used forged documents and a fabricated civil court ruling to effectuate the transfer. The Public Prosecutor discovered the forgery during registration, prompting the initiation of an investigation pursuant to Article 30 of the Public Prosecution Law No. 159 of 1979, seeking convictions for forgery, illicit gain, and harm to the public interest. Legal representatives from the Ministries of Municipalities and Justice, as well as from the Directorate of NGOs, stated that the defendants exploited the organisation's legal personality to convert public land into a private commercial asset. The case remains under consideration at the date of drafting this report.⁵⁷

2.2.2 Trend in Types of Charges Over Two Monitoring Periods

The table below illustrates the prevailing trends in the types of charges recorded during the first and second monitoring periods, with a focus on the key legal provisions in the Iraqi Penal Code and the relevant articles of the Kurdistan Region's Commission of Integrity Law. This comparative presentation offers both quantitative and qualitative insights into the frequency with which specific legal provisions were invoked. It highlights a notable increase in the use of certain articles, such as Article 316 of the Penal Code and Article 15 of the Commission of Integrity Law, alongside a relative decline in others, including Articles 340 and 315. These data contribute to a more analytical understanding of shifts in legal characterisation and enforcement priorities, thereby supporting strategic planning aimed at strengthening accountability in the future.

Types of Charges	1 st Period	2 nd Period
Article 340 of the Penal Code (Intentional damage to the property of a public entity)	44	22
Article 316 of the Penal Code (Embezzlement through abuse of office)	10	20

⁵⁷ Case no.: 1284/3CC-Suli/2023

Article 15 of the Kurdistan Region Commission of Integrity Law (Illicit gain)	3	19
Article 307 of the Penal Code (Requesting or accepting a bribe)	15	13
Article 315 of the Penal Code (Embezzlement by a public official)	16	7
Article 318 of the Penal Code (Abuse of office for personal benefit)	3	7
Article 341 of the Penal Code (Gross negligence resulting in harm to public funds)	0	6
Article 341 of the Penal Code (Gross negligence resulting in harm to public funds)	2	4
Article 335 of the Penal Code (Unlawful conversion of property designated for public use)	3	2
Article 308 of the Penal Code (Personal benefits in exchange for personal services)	3	1
Article 331 of the Penal Code (Breach of official duties)	0	1
Article 333 of the Penal Code (Use of torture by officials to extract information)	0	1
Decision 2/1 of the Revolutionary Command Council issued under Order No. 160 of 1983	1	0
Total	100	103

The data shows a marked shift in the pattern of recourse to legal provisions, reflected in:

- A doubling of cases brought under Article 316 of the Penal Code on embezzlement and abuse of position, indicating an increased prosecutorial focus on this category of crime and a greater readiness to qualify certain acts explicitly as “embezzlement” rather than subsuming them under more general provisions.
- A sharp rise in cases brought under Article 15 of the Kurdistan Region Commission of Integrity Law on illicit gain, signaling growing reliance on the Region’s specialised anti-corruption legislation and greater institutional confidence in domestic mechanisms for prosecution and accountability.
- Limited changes in offences related to bribery: while the use of Article 307 of the Penal Code (soliciting or accepting bribes) declined slightly, Article 310 on bribery of public officials remained broadly stable. By contrast, use of the Revolutionary Command Council Decision No. 160 of 1983, previously relied upon in one case in the first period, all but disappeared in the second period, after only a single case had been recorded.
- The emergence, for the first time, of new cases based on provisions that had not been used at all in the first period, such as Article 341 of the Penal Code on gross negligence causing damage to public property, Article 331 on breach of official duties, and Article 333 on the use of force or torture by public officials.
- Use of Article 318 of the Penal Code, which concerns abuse of position for personal benefit, also increased compared with the first period.

This trend in the diversity of legal provisions used reflects a gradual evolution in judicial and investigative practice, shifting from a narrow focus on purely financial cases toward a broader approach addressing

abuses of power and breaches of public trust, thereby strengthening a comprehensive perspective on combating corruption in the region.

- ***Abuse of Authority Causing Intentional Damage (Article 340)***

Article 340, which criminalises the intentional infliction of harm on public interests by public officials through the misuse of their positions, remained the most common charge in corruption cases across both monitoring periods. However, its use declined significantly, from 44 cases in the first period to 22 cases in the second. Despite its continued numerical dominance, this decrease indicates a gradual shift away from broad, general charges toward the application of more specialised and precise legal provisions for describing and characterising conduct.

Case Example: Misuse of Public Funds (Article 340)

The Director of the Duhok Dam Directorate and the Head of the Accounting Department were prosecuted under Article 340, which criminalises intentionally causing harm to public interests through the misuse of official duties. The case concerns the Kalani Dam project, where the investigation revealed financial losses estimated at approximately 45 million Iraqi dinars. These losses resulted from the disbursement of 35 million dinars to purchase a geophysical device after the project had already concluded, and from handing the device over to an unauthorised employee. Witnesses also confirmed that a government vehicle registered to the General Directorate of Dams had been used for personal purposes by the Director. Although the defendants denied any wrongdoing, with the Director asserting that the funds were used appropriately, the court found the circumstantial evidence sufficient for conviction. The Director was sentenced to six months' imprisonment, suspended in view of his clean criminal record, experience, and age. The Head of the Accounting Department was acquitted due to insufficient evidence.⁵⁸

This case reflects the traditional use of Article 340 to cover a broad range of administrative misconduct, whereas its reduced application in the second period indicates a shift toward relying on more specific and precise provisions, such as Article 316 on embezzlement and Article 15 on illicit gain.

- ***Embezzlement (Article 316)***

Article 316 of the Penal Code criminalises the unlawful appropriation of state funds or property by a public official through the abuse of office. Its application doubled from 10 to 20 cases during the second monitoring period, indicating a clear prosecutorial shift toward a more precise legal characterisation of embezzlement, moving away from the traditional reliance on Article 340 concerning intentional damage to public property. This shift contributes to greater legal coherence and evidentiary clarity by explicitly linking the offence to the conduct of the employee and the responsibilities of their position, in line with the provisions of the United Nations Convention against Corruption (UNCAC).⁵⁹

Abuse of Public Office and Embezzlement of State Assets (Article 316)

⁵⁸ Case no. 105/1CC-Duhok/2024.

⁵⁹ Sentencing practices that emphasise proportionality, deterrence, and the recovery of assets are more in line with the United Nations Convention against Corruption (UNCAC), particularly Article 30 and Article 31.

Two public employees at the Income Tax Directorate in Sulaymaniyah—a Division Director and a subordinate employee—were convicted of embezzling public funds through the illegal sale of official receipt forms (Forms 35A and 37A) and issuing unauthorized tax clearance certificates during 2020–2022. Internal investigations revealed that 21 cartons of official forms had been distributed to private tax offices, resulting in financial losses exceeding IQD 81 million.

Witnesses from within and outside the directorate confirmed these violations. The first defendant initially admitted to the charges in writing but later recanted, while the second defendant denied all allegations. The court relied on the written admission, witness testimony, and financial expert reports, considering the evidence sufficient to prove abuse of office for personal gain. The first defendant was sentenced to two years’ imprisonment, and the second to one and a half years, with both required to repay the embezzled amounts. The directorate retained the right to pursue civil compensation.⁶⁰

This shift toward applying Article 316 came at the expense of its counterpart, Article 315, which is more general in scope and requires a comparatively higher evidentiary threshold.

Another illustrative case of Embezzlement of State Assets (Article 315)

In this case, a warehouse guard at the Kabarto-2 IDP camp, affiliated with the Federal Ministry of Migration and Displacement, was convicted under Article 315 of the Penal Code for embezzling 200 tents and four food baskets allocated to displaced persons, valued at IQD 88.6 million. The defendant was accused of misappropriating the aid by virtue of his responsibility as a custodian. The public prosecution and the Integrity Commission participated in the investigation, and the ministry’s legal representative confirmed institutional losses and requested the prosecution of the defendant. Despite his complete denial and the absence of direct physical evidence, the court deemed the cumulative evidence sufficient for conviction and sentenced him to six months’ imprisonment, suspended, in light of his prior good conduct, while the ministry retained the right to pursue civil compensation.⁶¹

The increasing trend toward using Article 316 at the expense of Article 315—which declined from 16 to 7 cases—indicates that prosecuting authorities tend to favor provisions that offer greater flexibility in framing criminal conduct, particularly when it is difficult to establish a direct link between the act of embezzlement and official duties. While Article 315 requires a higher standard of proof, Article 316 provides broader coverage for manifestations of abuse of office, allowing greater flexibility in cases where the official role is not clearly defined, making it a more practical legal tool for pursuing cases of occupational corruption.

- **Illicit Gain (Article 15)**

The increased use of Article 15 of the KRI Commission of Integrity law on illicit gain represents an important shift toward financial scrutiny of the assets and declarations of public officials. The proportion of such charges rose from 3% to 19% of all cases, indicating that the Public Prosecutor has begun prioritizing the tracing of wealth and financial disclosure. Unlike Articles 340 and 316, which require proof of specific acts, Article 15 targets illicit enrichment and shifts the burden of proof onto the public official

⁶⁰ Case no.: 291/3CC-Suli/2024

⁶¹ Case no.: 313/1CC-Duhok/2023

to justify the source of their wealth. This marks a transition in the philosophy of law enforcement from a reactive to a preventive approach in combating corruption.

Illustrative Case: Illicit gains case (Article 15)

This case concerns the director of a private company accused of colluding with employees at a bank to transfer company-owned funds into personal accounts, in violation of Ministry of Finance regulations restricting withdrawals from these accounts and of Article 140 of the Commercial Law No. 30 of 1984. The amount at issue was approximately 1.19 billion Iraqi dinars. The case was referred by the Ministry of Finance, with the Public Prosecutor and the Commission of Integrity participating in the investigation and trial proceedings. However, the court found the evidence insufficient to establish illicit enrichment, and determined that the threshold for criminal liability under Article 15 had not been met. The defendant was acquitted, legal restrictions were lifted, and the file was closed.⁶²

This trend reflects a qualitative shift in the use of legal tools dedicated to combating financial corruption, despite the limited number of actual convictions. The high evidentiary threshold for establishing a causal link between personal benefit and public office — together with the judiciary’s cautious approach to applying the article, particularly to defendants from the private sector — has constrained conviction rates. The conviction rates remain low. Out of 20 monitored cases, rulings were issued in only two—both resulting in acquittals—which indicates the high evidentiary standards required to reach a judgment and secure a conviction. Nevertheless, the notable rise in cases registered under Article 15 indicates an institutional development in expanding the scope of financial oversight and deploying more specialised legal instruments. It marks an important step toward building a more mature and effective system of financial control, one that emphasises transparency and financial disclosure as preventive tools against corruption, in line with international anti-corruption standards and supportive of a broader culture of accountability within public administration.

- **Money Laundering**

The Trial Monitoring Programme had previously pointed to a notable absence of money laundering cases linked to corruption in the Kurdistan Region, despite the inclusion of such offences within the mandate of the Commission of Integrity following the 2014 amendments to its founding law. Between 2016 and 2022, no grand corruption cases involving money laundering were observed, and roundtable discussion with judicial actors suggested that such offences were often treated as autonomous misdemeanours rather than as part of broader anti-corruption crimes, in a manner inconsistent with the comprehensive approach to money laundering and the proceeds of crime under UNCAC. Lack of dedicated legislation, institutional capacity and specialised courts further restricted the enforcement of law in this field.

However, the second monitoring period witnessed one related case in which the defendant was prosecuted under Article (15) of the Kurdistan Region’s Integrity Commission Law. The case concerned foreign financial inflows with characteristics associated with money laundering, indicating an emerging shift in the judicial approach toward addressing illicit enrichment through more complex financial

⁶² Case no.: 792/3CC-Sulaimaniyah-2022

mechanisms. This underscores the need for a clearer legal framework and enhanced cross-border cooperation and coordination, particularly with regard to asset recovery.

Illicit gains case, with a suspicion of money laundering element

A university professor and former engineering consultant in Erbil was referred to trial under Article 15 of the Commission of Integrity Law, following the purchase of a commercial property valued between USD 3–4 million, an amount far exceeding his income as a public-sector employee. Investigations revealed that the purchase was made jointly with his brother and financed through international transfers sent by an American contractor via Colombia and Germany, raising suspicions of money laundering, the use of informal sales contracts, and tax evasion through registering the property in the names of relatives. Integrity Commission investigations found no financial evidence substantiating the additional income the defendant claimed to have received, and his false declaration before the Companies Registration Directorate was deemed a violation of the State Employees Discipline Law. Despite clear indicators of financial irregularities and suspicious international flows, the investigative committee recommended closing the case for lack of evidence. The case remains pending before the Erbil Fourth Criminal Court.⁶³

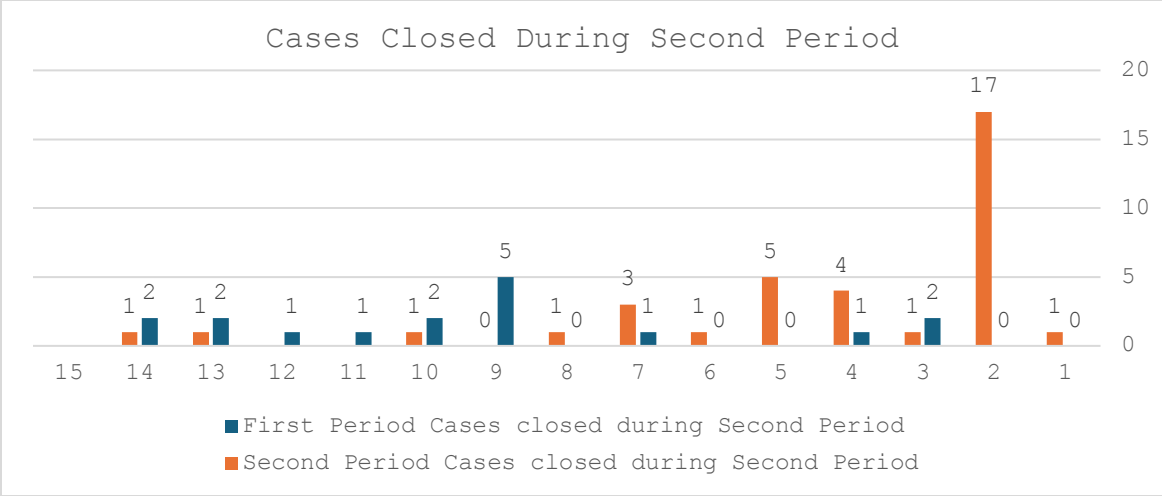
The data indicate a gradual shift toward the use of more specialised legal provisions, moving away from reliance on broad administrative-misconduct articles toward more precise categorisation of corruption patterns and unlawful financial behaviour. This reflects a steady evolution toward more comprehensive prosecutions and more accurate legal characterisation — in line with the recommendations set out by the Trial Monitoring First Report.

2.2.3 Duration of Trials

The second monitoring period revealed a notable increase in the duration of corruption trials in the Region, reflecting greater case complexity and challenges within the judicial system. While the longest concluded trial in the first period comprised 22 hearings, this number rose to 24 hearings in the second period. The average number of hearings per case also increased from 5.7 to 6.7. This upward trend raises important questions about whether longer trials stem from more rigorous judicial scrutiny, procedural shortcomings, or increasing complexity in the cases brought before the courts. Notably, several cases initially concluded within 3 hearings or fewer were later returned for further investigation due to insufficient procedural preparation, ultimately prolonging the adjudication process.

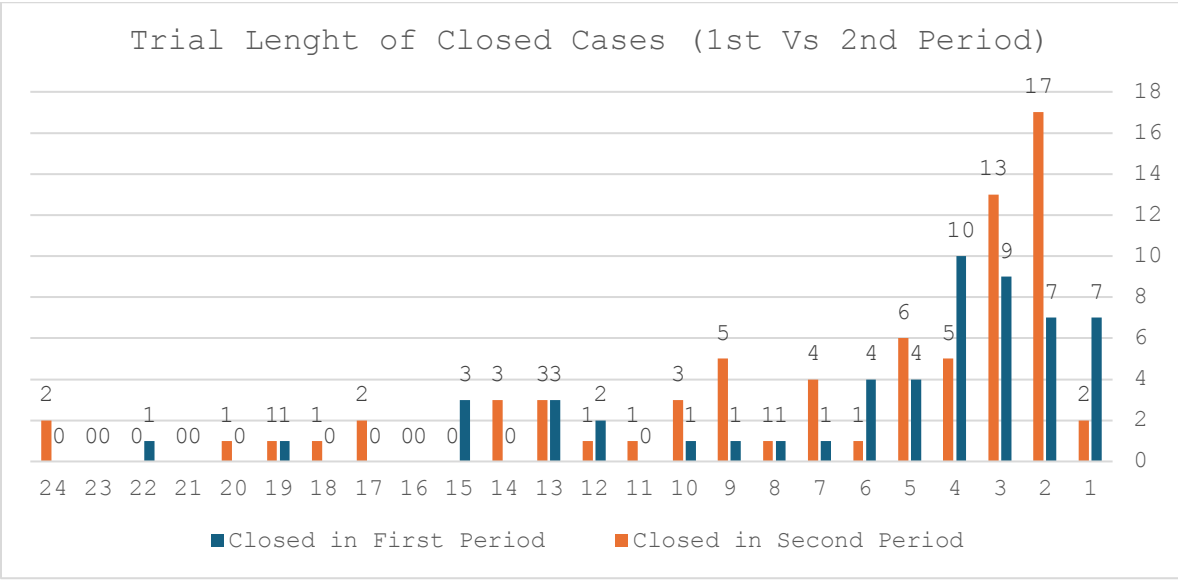
As a consequence of delayed case resolution, 21 out of the 46 cases monitored in the first period remained pending at the end of the second period, some extending for more than two years. This underscores an urgent need to improve case management, strengthen pre-trial preparation, and increase the judiciary's operational capacity. A graphical breakdown below illustrates these data and findings.

⁶³ Case no. 483-4CC-Erbil-2024



Overall, older cases required significantly more time to reach judgment, with many needing 17 hearings or more, and some extending to 24 hearings. By contrast, all new cases were resolved within 14 hearings or fewer, and the vast majority were closed in just 1 to 5 hearings. This disparity highlights an improvement in the efficiency of the judicial system in handling new cases, while delays persist in the processing of older ones.

The detailed chart below illustrates the difference in timeline between the first and second monitoring periods.



Overall, older cases required significantly more time to reach judgment, with many requiring 17 hearings or more, and some extending to 24 hearings. By contrast, all new cases were resolved within 14 hearings or fewer, with the vast majority concluded in only 1 to 5 hearings. This discrepancy highlights an improvement in the efficiency of the judicial system in handling new cases, while delays persist in processing older ones.

It is important to note that the figures above reflect only the duration of cases that reached final judgment and therefore do not capture the full extent of prolonged trial proceedings. Several ongoing cases — particularly those undergoing retrial — have already exceeded 24 hearings. The longest case observed during the second monitoring period remains undecided had reached 32 hearings as of the preparation of this report. Details of this case are as follows:

Trial and Retrial (2019-2025)

This case, initially registered as 78/3-Criminal Court–Erbil/2019 and later renumbered 18/4-Criminal Court–Erbil/2024, involves five defendants—two public officials and three private-sector actors—accused of financial irregularities in a public bank. The first judgment, issued on 8 June 2020, convicted the two public officials under Article 340 of the Penal Code (intentional harm to public interest) and sentenced them to two years’ imprisonment with suspension, while the three private-sector defendants were acquitted due to insufficient evidence.

The Court of Cassation, in Decision 714/2020 (4 October 2020), overturned the acquittals, criticized the leniency of the suspended sentence, confirmed that the evidence was sufficient to convict all defendants, and ordered a retrial with harsher penalties. Since then, the retrial has held 22 additional hearings by February 2025 without resolution, largely due to repeated absences of government representatives and one defendant’s claim of long-term medical treatment abroad, which was contradicted by evidence showing 16 border crossings in three months.

The court formally requested the Ministry of Justice to engage Turkish authorities for the surrender of the defendants, but this effort was unsuccessful. Nearly five years after the first judgment, the retrial remains stalled, highlighting structural obstacles that impede timely justice, despite explicit directives from the higher courts.⁶⁴

The findings presented differ significantly from those observed at the Federal level, where the longest concluded case in the second monitoring period was 7 sessions.⁶⁵ This data suggests that long-standing cases in the KRI are likely facing procedural obstacles, requiring extended litigation, multiple hearings, and additional investigative measures. Many of these cases involve additional financial audits, or witness testimonies - which could prolong the trial process. One specific concern raised in a number of cases involves the lack of cooperation from state institutions involved in a case, where the court postponed hearings to ensure the notification and attendance of legal representatives of government institutions, or the legal representatives requested adjournments to collect more information.

As the data indicates, the criminal courts reached judgments on a total of 72 grand cases; judgments were reached on 33 cases in Duhok, 23 cases in Erbil, and 16 cases in Sulaymaniyah.⁶⁶ Taking the average trial length for these concluded cases as a proxy of trial efficiency, we can see that the average trial length in Duhok was 4 sessions, followed by Sulaymaniyah with 8 sessions, and Erbil with 10 sessions.⁶⁷ One

⁶⁴ Case no. 78/3CC Erbil/2019 (Renumbered: Case no. 18/4CC-Erbil/2024)

⁶⁵ For more information, please see the Second Trial Monitoring Report at the Federal level (August 2023-July 2024). Pg 28 on ‘Trial Length’. Please note that one outlier case (121-CC-2023) reached up to 17 sessions and was not concluded during the Federal Second Reporting Period.

⁶⁶ 16 cases in Sulaymaniyah include: 13 cases at the 3rd Criminal Court and 3 additional cases at the 6th Misdemeanour Court.

⁶⁷ These figures are meant as estimations of trial efficiency in the criminal courts only - excluding the hearings before misdemeanour courts.

potential explanation for the short trial length in Duhok is the high number of cases sent for re-investigation (11 of 16 total cases were in Duhok). In cases such as these, the court intervenes at an early stage (typically the first or second session) to return the case. Additionally, the lengthy trial session in Erbil can be explained by the establishment of the 4th Criminal Court of Erbil – with many cases subject to administrative transfer.

Here is an illustrative example:

Trial Delays Due to Jurisdictional Error and Adjournment Requests (2021 –)

This case involves an employee of the Salah al-Din Municipality, under the Ministry of Municipalities, accused of selling state-owned land claiming falsely ownership, though he was just a tenant. He was charged under Article 340 of the Penal Code for intentional harm to a public institution. The proceedings experienced repeated delays due to confusion over the competent jurisdiction, as the court mistakenly summoned a representative from Erbil Municipality instead of Salah al-Din. This error delayed the collection of essential documents and verification of the legal aspects of the case. Additional delays occurred due to repeated absences of official representatives, despite formal notifications and defendant's repeated nonappearance at the hearings and requests for adjournments through legal representative. Furthermore, transferring the casefile following the establishment of a Erbil Fourth Criminal Court, further extending the process. Consequently, the trial, which began in March 2021, has continued for over four years without resolution, despite the relatively straightforward nature of the allegation.⁶⁸

A qualitative review of cases, supported by field observations in courtrooms, reveals chronic procedural and institutional challenges that contribute to repeated adjournments and delays in court proceedings. At the forefront of these challenges is the prioritization of cases involving detained defendants over corruption cases, as most defendants in the latter are released on bail or abscond, resulting in repeated postponements in favor of other criminal cases and systematically prolonging the duration of trials.⁶⁹ Additional factors hindering the swift progress of these trials include administrative and procedural shortcomings, such as delays in issuing or receiving official notifications, and the failure of relevant government institutions to respond within required timelines. Institutional representation also poses challenges: legal representatives of affected bodies are sometimes absent from hearings or replaced between sessions without sufficient briefing on the case, causing further delays. In some instances, disagreements among legal representatives—within the same institution or across different government bodies—on whether to pursue convictions have obstructed judicial proceedings. Moreover, prosecutors and defense attorneys frequently request extensions to review case files, collect additional evidence, or await internal investigation results that may influence legal strategy.

Cases carried over from the first monitoring period that remain unresolved signal structural weaknesses in managing complex corruption files, limiting the effectiveness of anti-corruption efforts and providing some defendants with opportunities to evade accountability. The UN Convention against Corruption, the Arab Convention, and relevant regional standards emphasize the necessity of swift and effective judicial procedures to ensure deterrence and accountability, warning that unjustified delays weaken the

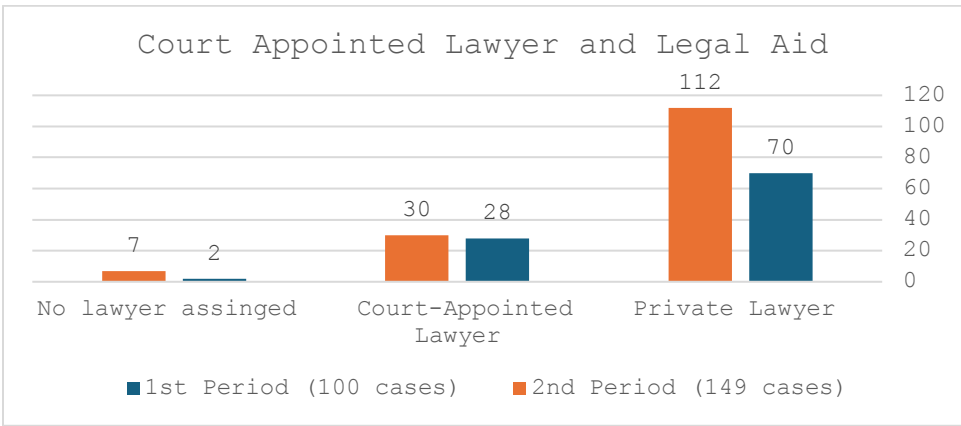
⁶⁸ Case no. 25/3CC-Erbil/2021 (renumbered to case no. 22/4CC-Erbil/2024).

⁶⁹ An explanation given by the judges and public prosecutors who participated in the validation workshop of the report on 25 Oct 2025.

deterrent effect of verdicts, discourage whistleblowers, and create opportunities for evidence manipulation, witness intimidation, or defendant flight.⁷⁰ Addressing the phenomenon of prolonged trials therefore requires an integrated institutional approach, including streamlining judicial procedures, strengthening coordination among prosecutorial bodies, and leveraging and enhancing pre-trial investigations to accelerate case resolution and reinforce the effectiveness of the accountability and integrity system in the region.

2.2.4 Court-Appointed Lawyers and Legal Aid

Comparing cases monitored in the second period (149 cases) against the first period (100 cases), the results are as follow:



The results showed that at least 30 cases in the second monitoring period involved a court-appointed lawyer, representing 20% of the total cases, a notable decrease compared to the previous period, when the rate was 28%. This decline indicates an increasing reliance on private legal representation rather than court-appointed counsel. When these figures are considered alongside the stable rate of absentia trials, it appears that only 5 out of 14 absentia trials had court-appointed lawyers, while another 5 absent defendants retained private attorneys. Taken together, these findings suggest that the right to legal representation is generally applied in a positive manner, consistent with legal standards.⁷¹

Monitoring shows that courts in the Region generally do not proceed with trial measures in the absence of legal representation for defendants, in accordance with Article 144 of the Criminal Procedure Code, which requires the court to appoint counsel in felony cases when a defendant lacks legal representation and the trial is set to begin. However, by the end of the second monitoring period, seven notable cases were identified in which no lawyer — neither privately retained nor court-appointed — had been assigned. All of these cases remain pending, four of them in absentia. None has yet advanced to substantive hearings, as they are still in the stage of issuing formal court notifications or because the defendants’ addresses could not be located,⁷² in one case, the timeframe for executing the initial

⁷⁰ United Nations Convention against Corruption, Articles 29 (*Statute of limitations*), 30(1) (*Prosecution, adjudication and sanctions*), 30(3) (*Discretion in prosecution to ensure deterrence*), and 11 (*Judicial and prosecutorial integrity*).

⁷¹ For a more comprehensive account of KRI’s fair trial obligations – please see the first trial monitoring report.

⁷² Cases:1 6/3CC-Erbil/2022, 122/3CC-Erbil/2022, 229/2CC-Erbil/2023, 318/3CC- Sulaymaniyah/2024, 331/3CC- Sulaymaniyah/2022, 944/3- Sulaymaniyah/2022, 389/2- Sulaymaniyah/2024.

summons had not yet elapsed;⁷³ and in another, proceedings were delayed due to slow correspondence between the court and relevant government agencies.⁷⁴ The following is an illustrative example of this type of procedural challenges:

Illicit Enrichment Case Involving a General Director

A General Director in the Ministry of Education was accused of illicit enrichment under Article 15 of the Integrity Commission Law for embezzling salaries of absent employees during 2021–2022. Although the first hearing was held on 1 July 2024, proceedings did not advance due to the defendant’s continued absence and the difficulty of determining his residence. In accordance with the law, the court issued notifications via publication in two newspapers on 18 and 26 April 2024 to enable proceedings to begin after the legally required notification period. No lawyer was appointed for the defendant until the trial effectively started, in line with standard practice, which typically assigns court-appointed counsel only after proceedings commence and sufficient time is allowed for notification.

The third hearing was scheduled for 13 July 2025, more than a year after the first hearing, raising concerns regarding the efficiency of absentia trial management and the speed of justice enforcement.⁷⁵

In two other cases among the seven, defence lawyers failed to attend hearings during the preliminary procedural phase. Case number 7 was marked by extensive correspondence between the court and government institutions, resulting in substantial delays in the proceedings due to weak institutional cooperation. For further examples, please refer to the case outlined below.

Investigation Court in Wasit and Erbil Criminal Court (2017– ...)

This case was filed on 24 April 2017 by several victims in Wasit Governorate against a police officer in Erbil, accused of detaining and extorting them for USD 8,000 in exchange for their release. The case was referred to the Erbil Criminal Court under Article 307 of the Penal Code (accepting benefits in exchange for performing an official duty), following a phone evidence investigation by the Asayish security service. Despite the seriousness of the charges, the court had not begun hearings as of the writing of this report. Sessions were repeatedly postponed since July 2022, most recently on 16 April 2025, due to the defendant’s absences citing illness, requests for private legal counsel, as well as repeated adjournments caused by judges’ absence or public holidays. Since the case remains in pre-trial proceedings, no court-appointed lawyer has been assigned.

After eight years since filing the complaint, and more than three years since referral to trial, neither parties have been heard nor a judgment issued. The defendant remains out on bail while awaiting the court to complete procedures to obtain official approval from the Ministry of Interior to proceed with the trial.⁷⁶

The decline in the use of court-appointed lawyers, together with delays in initiating trials, reflects structural procedural challenges that affect the effectiveness of justice and the right to defence in major corruption cases. Although courts remain committed to not proceeding without legal representation, the

⁷³ Case number: 389/4CC-Erbil/2024.

⁷⁴ Case Number: 331/3CC-Suli/2022

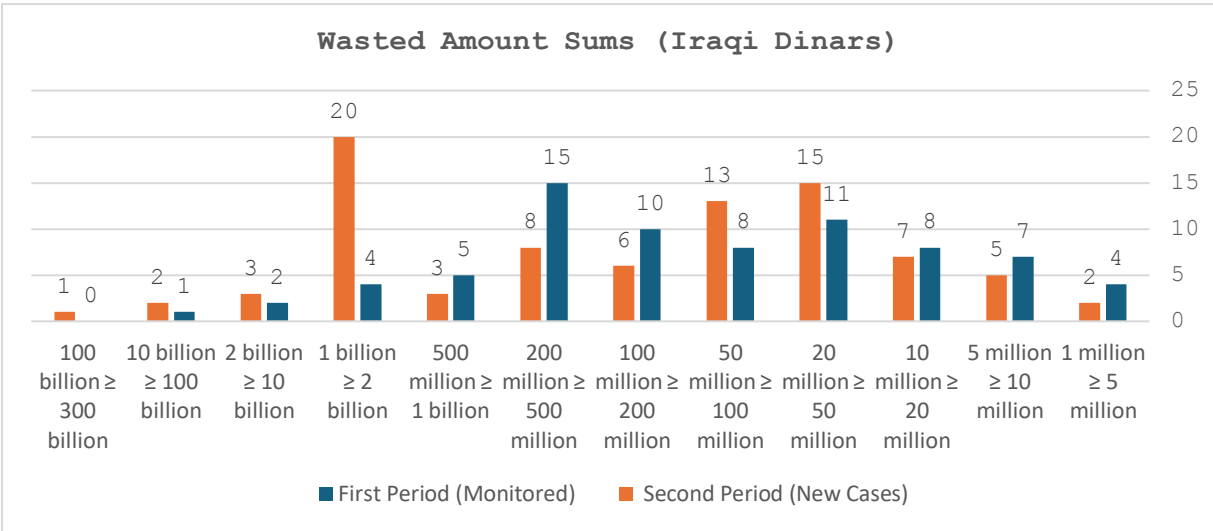
⁷⁵ Cases: 318/3CC-Suli/2024

⁷⁶ Case no. 122/3CC-Erbil/2022 (renumbered: Case no. 284/4CC-Erbil/2024)

complexity of judicial notification procedures and weak institutional coordination slow the enforcement of justice. This situation underscores the importance of improving coordination between judicial bodies and government institutions, in line with international standards, in order to strengthen the timeliness of accountability and reinforce the deterrent effect of the law.

2.2.5 Wasted Funds and Seizure and Confiscation Orders

During the second monitoring period, the criminal courts demonstrated a significant shift toward prosecuting larger-scale corruption crimes compared to the first period. In the first period, 100 cases were monitored, with 75 involving calculable monetary losses, whereas in the second period, 103 new cases were introduced, with 85 including financial sums.⁷⁷ The fact that a large proportion of grand corruption cases include a court-stated estimate of financial harm reflects a measurable judicial focus on quantifying damage to the state and prioritizing financial restitution as a core outcome of anti-corruption proceedings.



The highest financial amount involved in a case during the first monitoring period was IQD 23.63 billion, which rose to IQD 253 billion in the second period. The average amount lost per case also increased from approximately IQD 622 million to IQD 4.5 billion, reflecting the courts’ growing capacity to handle larger and more complex financial crimes. Analysis of financial amounts across the two periods shows that courts are increasingly dealing with higher-value corruption cases, while the number of cases in lower-value ranges has declined. Cases with losses between IQD 1–5 million fell from 4 to 1, whereas cases with losses of IQD 20–50 million increased from 11 to 15, and IQD 50–100 million cases rose from 8 to 13. Cases with losses of IQD 1–2 billion jumped from 4 to 20, and for the first time, a case involving losses exceeding IQD 100 billion was pursued. For details of that case, please see below:

Case of a Fugitive Defendant – Erbil Criminal Court

This case involves the Directorate of Non-Governmental Organizations and the Ministry of Interior, and concerns a fugitive defendant—the director of a private company—prosecuted under Article 15 of the

⁷⁷ Only cases where calculable amounts of accused public funds wasted (including bribes) were included (either referenced in the verdict or where tangible monetary estimates were provided in the courts).

Kurdistan Region Integrity Commission Law (Illicit Gain). The defendant had obtained a contract with the Ministry of Interior between 2014 and 2019 to supply printing materials for ministry vehicles. An audit investigation revealed that he had illicitly obtained IQD 253 billion (USD 194.6 million) through grossly inflated prices and exaggerated supply costs, with markups ranging between 300% and 400%. Significant funds were transferred to several bank accounts under the company's name, according to the Ministry of Interior's legal representative. Although the defendant initially acknowledged the existence of embezzled funds and signed a written commitment to return them, he later fled, leading to the continuation of the trial in absentia. The court issued notifications through publication in two widely circulated newspapers, while the Public Prosecution and the Integrity Commission supervised the investigation, attended hearings, and submitted substantial financial evidence. The Ministry of Interior also submitted a formal request to lift asset restrictions for the purpose of recovering IQD 224 billion (USD 172.3 million) obtained unlawfully by the defendant. The case remains under review at the time of writing.⁷⁸

The increase in the value of misappropriated funds and the prosecution of higher-value cases indicates a growing judicial focus on recovering public assets and strengthening financial accountability as a primary tool of deterrence in combating corruption. This lays the foundation for effective asset recovery and civil claims, anchoring criminal accountability to broader financial redress.

2.3 Summary of Part Two

However, procedural challenges continue to impede judicial efficiency. Prolonged delays, the need for reinvestigation or retrials in some cases, weak coordination with state institutions, and delayed lawyer appointments at certain stages all limit the effectiveness of judicial accountability and slow case resolution. Despite these obstacles, the significant improvement in the precision of legal charges and the expanded pursuit of high-value financial cases indicate that the judiciary is becoming more capable of handling complex matters, with a clear opportunity to enhance efficiency and ensure the sustainability of financial justice in the Region. Yet these gains may remain fragile unless procedural challenges — particularly those related to pre-trial processes, case management, and enforcement of judgments — are addressed in a systematic and durable manner.

However, persistent procedural challenges continue to limit judicial efficiency. Extended delays, repeated reinvestigations or retrials, weak coordination with state institutions, and slow appointment of defense lawyers have all contributed to prolonged case processing. These issues undermine the effectiveness of accountability efforts and delay the resolution of corruption cases. Despite these obstacles, the judiciary's progress in legal precision and willingness to pursue high-value cases marks an important improvement. Yet these gains will remain fragile unless procedural weaknesses—particularly in pre-trial steps, case management, and enforcement of judgments—are addressed in a consistent and sustainable manner.

⁷⁸ Case no.: 181-4CC-Erbil-2024

Part 3: Institutional Framework and Cross-Cutting Issues

Building on the preceding analysis and insights drawn from trial monitoring, this section provides an in-depth examination of four key issues that significantly shape the adjudication of corruption cases in the region. These issues include: (1) recent developments in the institutional framework for anti-corruption efforts in the region; (2) the growing importance of digital transformation within the judiciary; (3) the representation of women in the judicial sector; and (4) asset-recovery mechanisms, with particular attention to the role of legal representatives and the issuance of asset-freeze orders. Addressing these issues is essential to strengthening institutional performance and enhancing the overall effectiveness of corruption-related litigation.

3.1 Erbil Fourth Criminal Court – A Step Toward Centralizing the Adjudication of Corruption Cases

During the first phase of the programme, the Trial Monitoring Programme observed that cases falling within the defined criteria of major corruption were being heard before multiple courts: Duhok Criminal Courts I and II, Sulaymaniyah Criminal Court III and Misdemeanour Court VI, as well as Erbil Criminal Courts I, II, and III. One of the most significant institutional developments within the judicial framework for combating corruption in the region during the second reporting period was the establishment of a new specialized court within Erbil’s criminal court system.

On 30 April 2024, the Presidency of the Erbil Court of Appeal issued Administrative Order No. 2724, which created the Fourth Criminal Court in Erbil and granted it exclusive jurisdiction over major corruption cases, in addition to a selected set of other serious offences. Previously, specialized courts in each governorate handled both minor and major corruption cases in their general capacity. This decentralized structure had the advantage of strengthening territorial jurisdiction and facilitating the overall referral of corruption cases from investigation to trial within each governorate. However, the newly established court represents a shift toward centralization and aligns closely with a key recommendation outlined in the Trial Monitoring Programme’s first regional report. That report called for the creation of a central, specialized criminal court dedicated to combating corruption in the region, with exclusive jurisdiction over major corruption cases—mirroring the model of the Central Anti-Corruption Criminal Court at the federal level.

The allocation of a single court in Erbil reflects a growing recognition within the region’s judicial system of the need for a more centralized, expertise-based approach to adjudicating major corruption cases. This development builds on the prior designation of specialized integrity investigation courts in Erbil, Sulaymaniyah, and Duhok. According to the administrative order, the Fourth Erbil Criminal Court is tasked with adjudicating cases referred from various investigative bodies, including the Integrity Commission Investigation Court, courts specialized in forgery crimes, and investigation courts in the districts of Bermam, Khabat, Harir, and Khalifan, in addition to human trafficking cases. This judicial consolidation represents a significant step toward streamlining case allocation and enhancing the judiciary’s ability to respond effectively to complex, high-value corruption crimes.

The establishment of this specialized court in Erbil therefore may signal a shift in judicial policy toward centralizing adjudicatory authority in the governorate where most high-profile cases are registered. This centralization enables greater consistency in judgments, strengthens judicial expertise in financial and

corruption-related crimes, and enhances cooperation with non-judicial investigative bodies across the region. This mirrors successes at the federal level, where centralisation has improved expertise, sped case resolution, and increased consistency in sentencing, highlighting the potential benefits for Erbil's Fourth Criminal Court if supported by procedural reforms and strong inter-agency coordination.⁷⁹

While this model has not yet been adopted in Duhok or Sulaymaniyah, it sets an important precedent and may serve as a pilot for broader reforms throughout the region. This development also mirrors progress at the federal level, where the Federal Commission of Integrity has strengthened its judicial jurisdiction over major corruption cases. The federal experience demonstrates the institutional benefits of centralization, including the accumulation of judicial expertise, expedited case resolution, and more consistent sentencing practices. Expanding the jurisdiction of the Fourth Erbil Criminal Court could yield similar advantages—provided it is supported by adequate procedural reforms and robust cooperation mechanisms among relevant institutions.

3.2 Digital Transformation as an Entry Point to Strengthen Judicial Work

Over the past year, the KRG has taken notable steps toward this centering digitalization as a *fundamental pillar* in the KRI's evolving approach to public sector reform and the administration of justice.⁸⁰ The Ninth Cabinet, in particular, has positioned digitalisation as a central component of its governance strategy - linking it directly to anti-corruption outcomes. Public statements have underscored the government's commitment to building a solid digital infrastructure and advancing towards e-governance as part of a broader reform agenda aimed at reducing bureaucratic barriers and improving the transparency of administrative processes.⁸¹

Financial sector reform has been identified as a key element of the broader digital transformation efforts in the KRI, aimed at improving the traceability of public revenues and reducing misconduct.⁸² Although progress remains at an early stage, several targeted initiatives have begun to take shape. For instance, the KRI COI has launched an electronic system enabling members of parliament to submit financial disclosure forms, representing a first step toward greater institutional transparency.⁸³ In addition, a digital hotline has been introduced to facilitate public reporting of corruption, with safeguards in place to ensure whistleblower anonymity.

Digitalization within the judicial system in the region remains uneven, with notable disparities in both technological infrastructure and access to information. While Duhok and Sulaymaniyah have taken significant steps to digitize their archival systems, including electronic storage of case files and judgments, Erbil's courts still largely operate on a paper-based model. This technological disparity is further compounded by differences in language use: court records and judgments are issued in Arabic in Duhok, in Kurdish in Sulaymaniyah, and in either language in Erbil.

⁷⁹ Check the institutional framework of grand corruption cases in the Trial Monitoring First Report at the federal level (2023-2024), regarding the mandate jurisdiction of the Central Anti-Corruption Criminal Court (CACC).

⁸⁰ KRI Prime Minister Masrour Barzani speaking at the Kurdistan Region's launch of the first strategic report on public sector corruption.

⁸¹ [Kurdistan Regional Government Agenda](#)

⁸² [PM Barzani Commits to Fighting Corruption with New Strategy Report](#)

⁸³ As stated by Dr Ahmed Anwar, the Head of the Kurdistan Commission of Integrity on Monday, September 12th 2024, when announcing its statistics on corruption rates for 2024.

Adopting a more integrated digital approach—beginning with the creation of a unified electronic case management system—would significantly enhance judicial cohesion and institutional transparency.⁸⁴ Such a system could standardize the collection and archiving of court records, ensuring access to documents in at least one official language, ideally both. It would also form the basis for a future Joint Information Centre, enabling judicial actors to access investigative materials and procedural updates in real time, across both pre-trial and trial phases.

These proposals build on digital achievements already realized in the Kurdistan Region, particularly in Sulaymaniyah, where the Criminal Court became the first court in Iraq to conduct trials using an electronic recording and transcription system.⁸⁵ The introduction of this technology reflects a wider institutional appetite to improve the speed and accuracy of judicial proceedings through digital tools. Court officials have indicated that the system has reduced transcription delays, eased administrative burdens, and may serve as a model for expansion to other courts.

At present, Sulaymaniyah’s system is fully digitalised. cursory examples of digitalisation within the court system include the installation of electronic display screens outside each judicial chamber - whether criminal, civil, family, or otherwise - which provide daily case listings. These screens display essential information including the case number, the names of the plaintiff and defendant, and the presiding judge, thereby improving transparency and assisting litigants and legal representatives in locating the appropriate courtroom. Additionally, upon entry to the court premises, a further electronic screen offers general legal guidance to the public. This includes information on the documentation required for common legal procedures such as the registration of marriage, death, and birth certificates. The screen aims to streamline administrative processes and reduce unnecessary inquiries by outlining the requisite steps for legal transactions, in line with applicable procedural interpretations.

In Duhok, partial digitalisation allows verdicts to be stored electronically with searchable case details, including defendant names, legal provisions, and judicial outcomes. In contrast, Erbil - despite the recent establishment of a new court - remains paper-reliant. Moving towards a region-wide digital infrastructure will require coordinated planning, sustained resource allocation, and clear institutional alignment, but it remains one of the most credible pathways for ensuring greater judicial efficiency and equitable access to information.

More broadly, the promise of electronic case management systems lies in their ability to resolve longstanding inefficiencies that impede the progress of grand corruption trials. Currently, the absence of integrated digital systems creates duplicated efforts, delays in information-sharing, and gaps in inter-agency coordination. These procedural limitations not only prolong trial timelines, sometimes for years as discussed above, but also compromise the capacity of the judiciary to secure evidence, recover assets, and enforce legal accountability. As outlined in UNDP’s 2022 report *e-Justice: Digital Transformation to Close the Justice Gap*,⁸⁶ a number of initiatives may offer practical e-justice solutions to address procedural inefficiencies in the KRI. Widening the adoption of an electronic filing systems, as demonstrated in Sulaymaniyah as well as UNDP-supported initiatives in Palestine and Ukraine, would streamline the submission of legal documents, eliminate backlogs caused by manual processing, and ensure real-time

⁸⁴ [E-Justice: Digital Transformation to Close The Justice Gap | United Nations Development Programme](#)

⁸⁵ [First electronic recording trial in al-Sulaymaniyah Criminal Court - Shafaq News](#)

⁸⁶ [E-Justice: Digital Transformation to Close The Justice Gap | United Nations Development Programme](#)

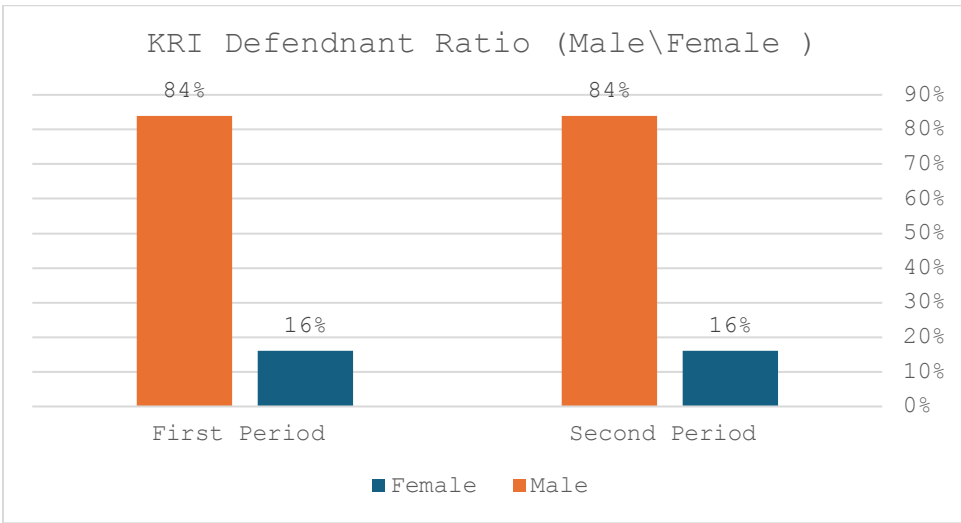
access for prosecutors and judges across jurisdictions. Additionally, the introduction of cloud-based data storage and remote access portals, modelled on Malaysia’s mobile court programme, could help secure sensitive evidence, such as the recording and storage of witness testimony. Importantly, one significant initiative to reduce the length of trial proceedings would be the implementation automated case-tracking dashboards with delay-alert mechanisms - based on examples from Sierra Leone and Brazil.⁸⁷ This would improve judicial oversight and help flag procedural anomalies early.

Ultimately, improving digital initiatives in the KRI – with the continued support of UNDP and the wider international community - can serve to reduce administrative inefficiencies, strengthen coordination between state institutions, and enhance transparency in the handling of sensitive cases - particularly in grand corruption proceedings, where procedural fragmentation and delays have historically impeded legal accountability.

3.3 Women’s Representation within KRI Anti-Corruption Mechanisms

3.3.1 Proportion of Female Defendants

Female defendants remain significantly underrepresented in grand corruption trials across the KRI. During the second monitoring period, only 27 of 174 defendants (16%) were women, mirroring the first period, where 31 of 192 defendants (also 16%) were female. While this proportion is consistent across monitoring periods, it remains markedly higher than the 7% reported in Federal Iraq’s CACC cases, highlighting a relative, though still limited, presence of women in the Region.



These 27 female defendants were involved in 19 of the cases. A review of their professional roles revealed that 18 held senior positions, including 4 managers and 5 directors. By contrast, in at the federal level, only 4 of 25 female defendants held senior roles. This suggests that, within the KRI, women are more likely to occupy high-ranking positions in public institutions and are not merely peripheral participants in corruption cases. Moreover, whereas female defendants in Federal Iraq are primarily charged as accessories, in 14 of the 19 KRI cases the most senior defendant was a woman.

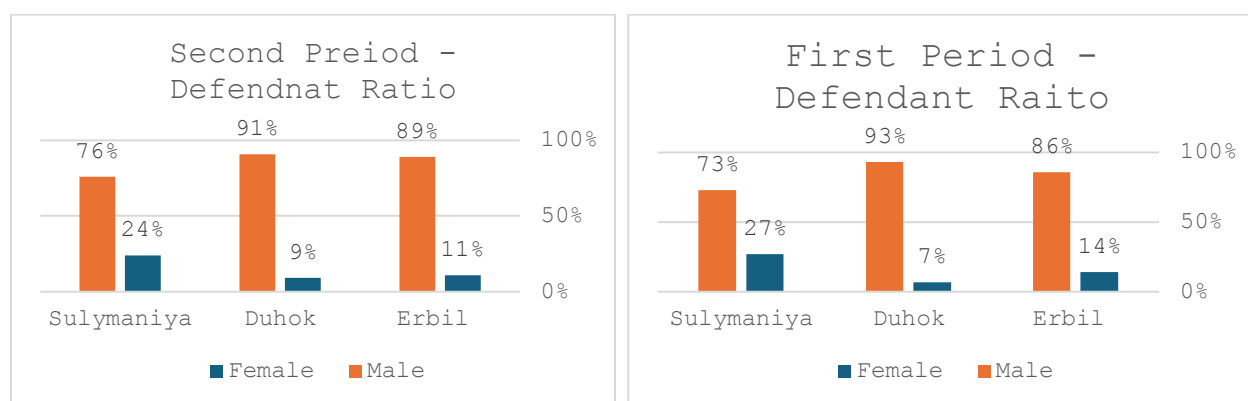
⁸⁷ Previous source.

An illustrative case from Duhok

This case related to administrative and financial misconduct within the Department of Pharmacy and Medical Supplies at the General Directorate of Health in Duhok. The primary defendant, a female Director, was accused of abusing her position to coordinate with private pharmaceutical companies to secure substandard medical supplies valued at approximately 1.5 billion Iraqi Dinars. The secondary defendant, a male IT technician, was accused of manipulating data systems to conceal irregularities. Despite extensive testimony from former health officials and department staff, the prosecution could not establish definitive proof of criminal intent. Consequently, both defendants were acquitted, underscoring the evidentiary rigor applied in these case.⁸⁸

- **Geographic Distribution**

Analysis by governorate shows that Sulaymaniyah had the highest proportion of female defendants in the second monitoring period (31%), followed by Duhok (10%) and Erbil (10%). Between the first and second periods, the proportion of female defendants increased in Sulaymaniyah and Duhok but decreased in Erbil. Graphs illustrating these trends are presented below.

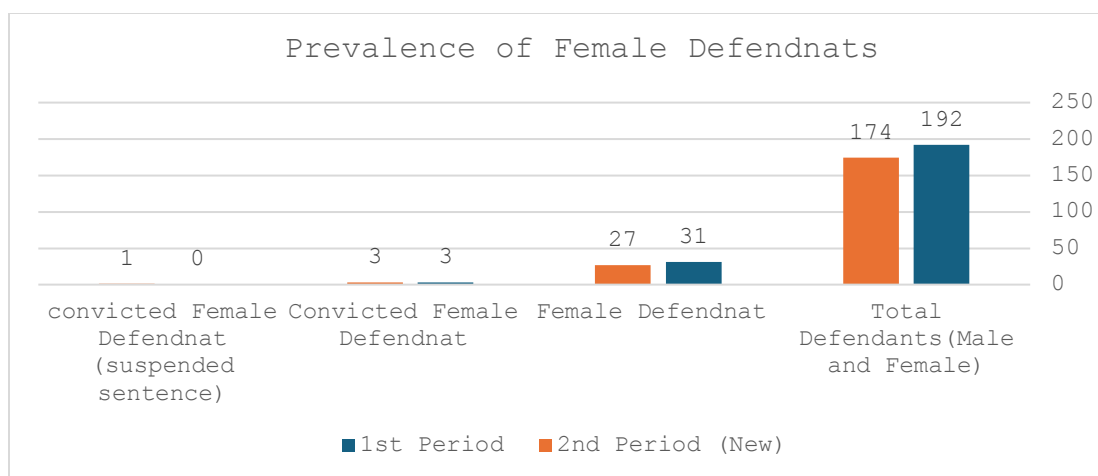


- **Trial Outcomes and Sentencing Practices**

Of the 27 female defendants in the second period, only 3 were convicted, 24 were acquitted, and 8 remained pending. Importantly, none of these convictions were suspended on the basis of the defendant's gender—a common mitigating factor in Federal Iraq.⁸⁹ This indicates a judicial approach in the KRI that emphasizes accountability over gender-based leniency, reflecting a commitment to impartiality in corruption-related proceedings.

⁸⁸ Case no. 514/1CC-Duhok/2023.

⁸⁹ Please see Trial Monitoring Second Report (2024-2025) at the federal level for more information.



An illustrative example:

Conviction with Suspended Sentence

Two women from Sulaymaniyah were prosecuted for financial violations at Bakhkan Bank, involving the cashing of cheques totaling 485 million Iraqi dinars, in contravention of Ministry of Finance instructions issued during a liquidity crisis. The first defendant, a bank manager, and the second, a public employee, both denied any wrongdoing and referred to their long professional service. The court ultimately convicted both defendants but suspended their one-year prison sentences for a period of three years on condition of good conduct, taking into account their clean records and years of public service. Civil claims by the affected institution remained possible.⁹⁰

These findings collectively suggest that, while female defendants remain a minority, those who appear in KRI grand corruption trials tend to occupy senior positions and are held to the same legal standards as male defendants. This contrasts with Federal Iraq, where women are often peripheral to cases and may receive leniency.

3.3.2 Women's Representation in Anti-Corruption Mechanisms – the Reality and Aspiration

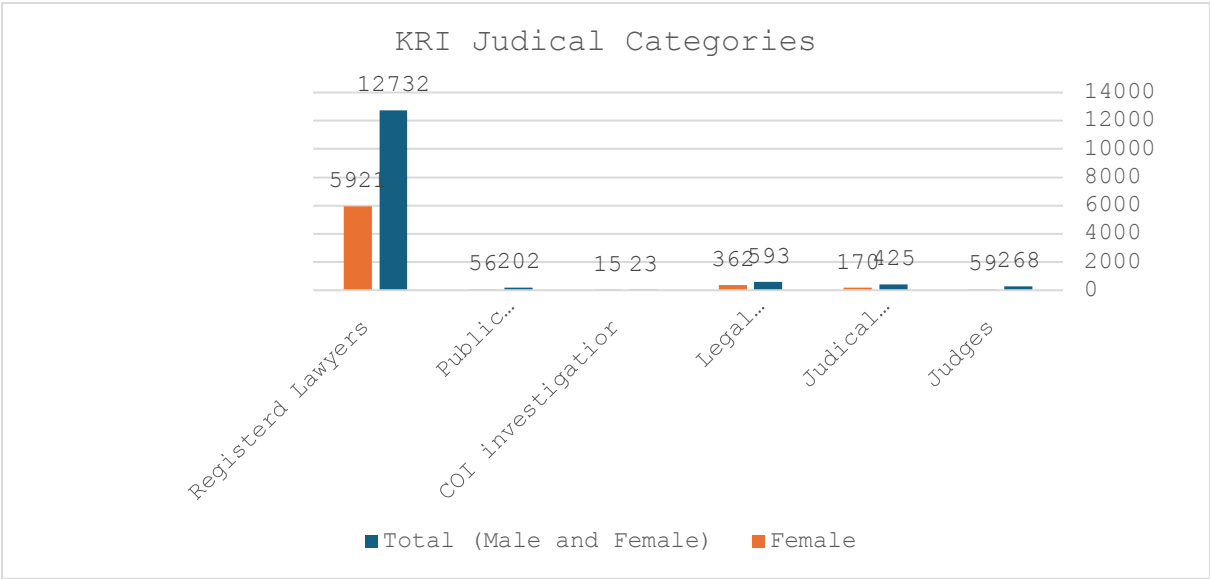
• Women's Participation in the Justice Sector

As of March 2025, official data from the Kurdistan Regional Government, the Court of Cassation, the Public Prosecution's Office, and the Commission of Integrity reveal uneven levels of women's representation across legal and judicial professions in the Region. Women constitute the majority among Commission of Integrity investigators (65%) and judicial assistants (61%), and they are close to parity among judicial investigators (40%) and registered lawyers (47%).⁹¹ However, their presence declines sharply in roles with core decision-making authority: only 28% of public prosecutors and 22% of judges are women. The

⁹⁰ Case 380-3CC-Sulaymaniyah-2023.

⁹¹ It is important to note that the number of lawyers represents the figure of registered lawyers who have renewed their IDs and paid the annual fees for the year of 2025 up until March, and may be subject to increase as more lawyers register over the course of the year.

absence of female judges in Erbil’s newly established 4th Criminal Court further underscores the persistence of gender imbalances despite ongoing institutional reforms.⁹²



Note: Between Year 1 and Year 2, women’s representation shows modest increases in Commission of Integrity investigators and judicial assistants, while proportions among registered lawyers and judicial investigators remain relatively stable. However, the share of women judges and public prosecutors has seen little to no improvement, indicating persistent underrepresentation in decision-making roles despite incremental gains in supporting and investigatory positions.

As shown in the Figure above, women are relatively well represented in supporting and investigatory functions but remain significantly underrepresented in prosecutorial and judicial decision-making positions. The pattern points to structural barriers in promotion pathways and institutional selection practices, which may hinder women’s advancement into senior roles within the judiciary.

In comparative perspective, the KRI figures show both progress and persistent gaps. Globally, women occupy just over 25% of judicial positions and about one-third (33.6%) of seats in highest-level courts. Within Iraq more broadly, women’s share of judges has been reported as low as 7.6% in previous years. Against this backdrop, the KRI’s figures of 22% women judges and 28% public prosecutors exceed some national baselines and align with global averages. Nevertheless, the steep drop-off from women’s dominance in administrative and investigatory roles to their underrepresentation in judicial leadership reflects a “glass ceiling” effect.

Policy Implications and Recommendations

To address these disparities, further measures are needed to strengthen women’s access to senior judicial and prosecutorial posts. This could include:

⁹² Reportedly, this is with the exception of one replacement judge who attends sessions in the absent of one of the other male judges.

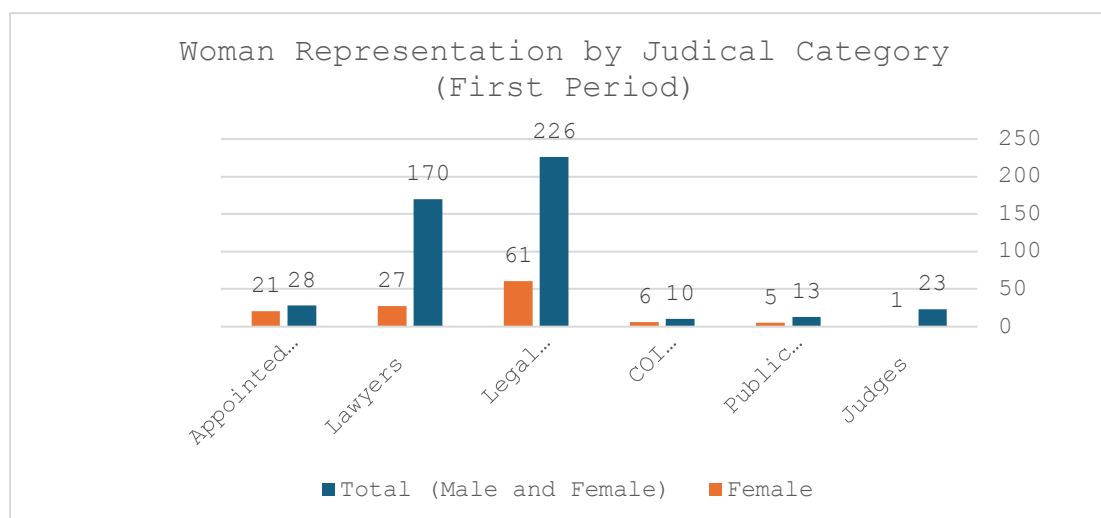
1. Establishing transparent, merit-based promotion and appointment mechanisms;
2. Introducing mentoring and leadership development programmes tailored for women legal professionals;
3. Adopting temporary special measures, such as quotas or gender targets, in judicial appointments;
4. Ensuring regular monitoring and publication of gender-disaggregated data within the judiciary.

Such steps would not only advance gender equality but also enhance the legitimacy, inclusiveness, and effectiveness of justice institutions across the KRI.

- **Women's Presence in Monitored Cases**

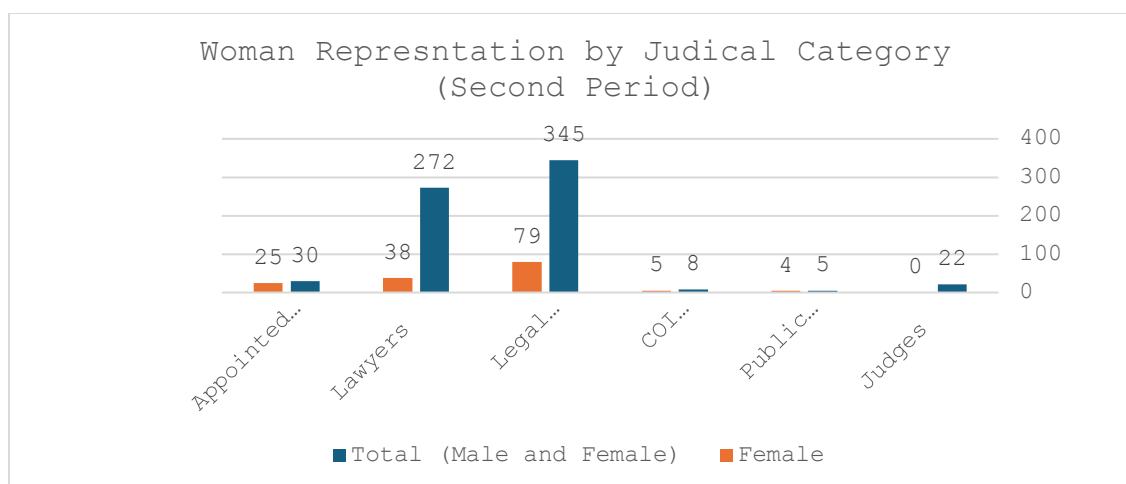
Over the first and second trial monitoring periods, shown in the graphs below, the Trial Monitoring Programme tracked a total of 203 unique grand corruption cases across the three governorates of the KRI. Analysis of judicial participation in these cases highlights a pronounced gender imbalance within the justice sector.⁹³ Consistent with broader regional trends, women remain significantly underrepresented in senior judicial roles. Since the commencement of monitoring activities in November 2022, only one female judge has presided over a grand corruption case. This judge, a reserve from the misdemeanour court, served only as a replacement, underscoring the limited presence of women in judicial leadership positions.

Graphs show the proportion of women in the first compared to the second monitoring period:



The chart below illustrates the proportion of women in the second monitoring period:

⁹³ The graphs titled “women’s representation by judicial and justice-related category,” for first and second periods, represent unique individuals counted once, regardless of involvement in multiple cases. By contrast, the figures for legal representatives and court-appointed lawyers reflect total court appearances; therefore, the same individual may be counted more than once.



Female participation among legal representatives acting on behalf of government entities or private clients is also limited. Although women constitute 47% of all registered lawyers in the KRI as of March 2025, they accounted for only 16% of defence counsel in the first monitoring period and 14% in the second. This discrepancy suggests a systemic underutilization of female legal professionals in client-driven appointments, potentially reflecting implicit bias or exclusionary selection practices based on gender.

The contrast is particularly striking in court-appointed defence counsel. When the judiciary, rather than clients, determines legal representation, women comprised 75% and 83% of appointed counsel in the first and second monitoring periods, respectively. This inverse pattern indicates that removing discretionary selection practices—through impartial assignment or blind appointment mechanisms—can result in a significant overrepresentation of female lawyers. These findings highlight structural preferences in client-driven appointments and underscore the need for procedural safeguards to ensure equitable access.

Judicial and governmental stakeholders in the KRI may consider reforms to foster more balanced representation of women in grand corruption trials. Strategies could include enhancing transparency in legal counsel selection, periodically auditing hiring patterns, and implementing capacity-building programs to raise awareness of selection biases. Collectively, these measures could contribute to a more merit-based and inclusive distribution of legal professionals across government and judicial roles.

Monitoring of grand corruption trials in the KRI highlights clear and persistent gender gaps across the justice sector. Women remain significantly underrepresented in senior judicial roles and in client-selected legal representation, reflecting continuing structural and institutional barriers. Their stronger presence in court-appointed roles suggests that women's participation depends more on formal assignment mechanisms than on discretionary selection or professional visibility. Among defendants, women constitute a small minority yet are disproportionately represented in senior positions and more frequently appear as primary defendants—an inverse pattern to Federal Iraq. Importantly, KRI courts demonstrate consistent application of the law and do not exhibit gender-based leniency, indicating an institutional commitment to impartiality.

Overall, the findings point to the need for sustained reforms to broaden women's access to leadership positions, improve equitable selection processes across legal professions, and ensure balanced gender

representation. Strengthening these areas will advance both gender equality and the integrity of the justice system's response to corruption.

3.4 Asset Recovery and Legal Representatives Activity

3.4.1 Legal Representation of Institutions Affected by Corruption

In the Kurdistan Region, legal representatives are empowered, under Articles 8 and 10 of the Criminal Procedure Code No. 23 of 1971, to file civil claims for compensation on behalf of government institutions harmed by criminal conduct. They are required to attend hearings, present the positions of their institutions, and pursue or waive claims for compensation. Compared to the federal level, legal representatives in the Region demonstrated higher levels of engagement during the second monitoring period. All representatives submitted claims for compensation in 79% of the 149 cases monitored, while no claims were submitted in 6% of cases. In 5% of cases, representatives deferred their claims, making them conditional on a conviction. In 11% of cases, representatives took differing positions regarding the assessment of institutional damages.

Some claims were initiated during the investigation phase and confirmed at trial. However, representatives changed their stance in 9 cases: claims were withdrawn in 8 cases, and in 1 case, the decision on the claim was left to the court's discretion.⁹⁴ Overall, this reflects a strong institutional commitment to holding perpetrators financially accountable.

Illustrative Case of all representatives claiming damages:

The defendant, a private civilian from Zakho was convicted under Article 310 of the Penal Code for offering a bribe to a public official in exchange for altering official records. The offence involved cash payments totaling USD 6,500 to an officer of the Duhok Security Directorate to manipulate data in the Directorate of Nationality and National Card. The objective was to modify clan information in the national identity card system to support the naturalisation of several Kurdish nationals from Turkey. The payments were made over three separate instalments.

The legal representative of the Duhok Security Directorate stated that the accused had paid a bribe to another defendant, whose case was separated. The representative submitted a complaint on behalf of the directorate against the accused in this case. The legal representative of the Directorate of Nationality, Information and National Cards also submitted a formal complaint. He confirmed that the accused had paid a bribe with the intent to manipulate official records within his directorate and requested that legal action be taken. The court found sufficient evidence that the defendant had committed the offence of bribery and sentenced him to six months of simple imprisonment, along with

⁹⁴ The following cases involved a change in the activity of the legal representative between the investigative and the criminal proceedings. Information was taken from the casefile. In case numbers: 371/2C-Erbil/2023 (renumbered as 182/4CC-Erbil/2024), 191/4CC-Erbil/2024 (renumbered as 333/2CC-Erbil/2024), 462/4CC-Erbil/2024, and 169/4CC-Erbil/2024, legal representatives modified their action based on findings of investigation committees approved by the affected Ministry; In case numbers 433/1CC-Duhok/2018, 434/1CC-Duhok/2018, 435/1CC-Duhok/2018, and 411/1CC-Duhok/2019 Legal Representatives changed their action following reconciliation between the parties; and in case number 802/3CC-Suli/2023 the legal representative changed their claim to yielded their right to the court.

a fine of 225,000 IQD. In the event of non-payment, an additional two-month custodial sentence would be imposed.⁹⁵

An example of Mixed Actions taken by the legal representatives:

The court charged three senior employees of a branch of a public bank in Sulaymaniyah: the first defendant was the bank manager, the second the deputy manager, and the third a government employee authorized to process withdrawals. They were accused under Article 340 of the Penal Code (intentional harm to public funds) of violating financial regulations issued by the Ministry of Finance, which prohibited withdrawals of funds classified as non-withdrawable during the region's liquidity crisis. Between 2013 and 2016, they allegedly allowed withdrawals totaling approximately IQD 150 million, in violation of the directive, causing damage to public funds.

During the trial, legal representatives differed in assessing the damage. The Ministry of Finance's legal representative filed a complaint on behalf of the ministry, arguing that the defendants violated clear regulatory instructions and caused financial harm, requesting appropriate legal action. In contrast, the Central Bank's legal representative argued that the defendants' actions did not directly harm the institution, noting that any procedural breaches had been administratively addressed, and therefore did not request referral to the criminal court, emphasizing institutional responsibility limits and confining the issue to the Ministry of Finance. The Sulaymaniyah Health Directorate's legal representative submitted a written statement confirming that their directorate did not consider itself an affected party and did not file any complaints.

After reviewing the case, the public prosecutor found insufficient evidence of the intentional harm required under Article 340 and requested dismissal of the charges. Accordingly, the court closed the case due to lack of evidence and ordered the release of the defendants..⁹⁶

Compared to the first monitoring period, the second period shows increased engagement, with a higher number of representatives actively pursuing claims. However, delayed court proceedings due to absent representatives was observed as well. Only two cases in the second period involved continued absence of legal representatives, one concluding without a representative present and another remaining ongoing.

Illustrative Case for Absence of legal representatives and Its impact on trial proceedings:

The court reviewed a major corruption case involving a senior official in the Erbil Directorate of Health, who also served as its legal representative before the Kurdistan Regional Council of Ministers. The charges were brought under Article 340 of the Penal Code for intentional damage to public funds. The accusations centered on hiring 200 ghost employees, falsifying operational data for four health centers, and the improper receipt and distribution of medical supplies between 2008 and 2015. The case was referred to the judiciary based on the findings of an administrative investigation that uncovered extensive fraudulent practices.

During the trial, the defendant's attendance was intermittent, while his lawyer was present at all hearings. The affected parties included four government institutions: the Council of Ministers, the Ministry of Health, the Erbil Directorate of Health, and Rozhgar Hospital. Although all these institutions

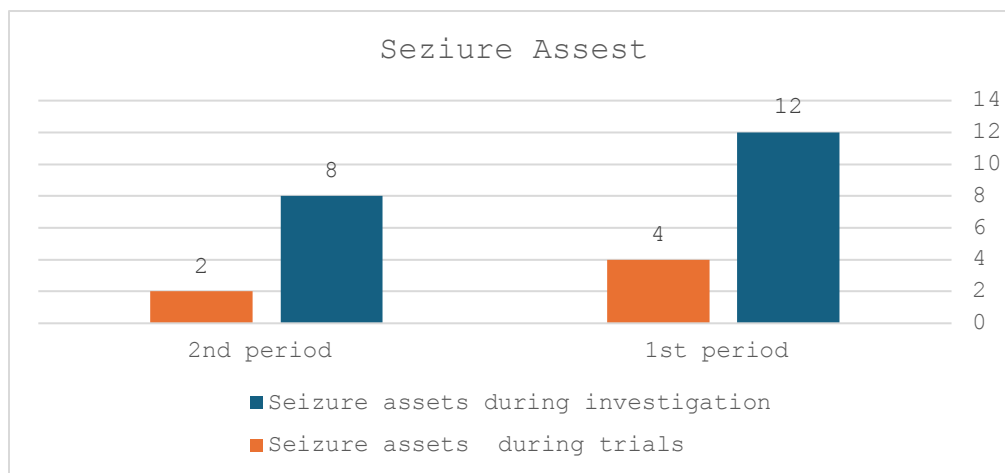
⁹⁵ Case no. 482/1CC-Duhok/2024,

⁹⁶ Case no. 393/3CC-Sulaimaniyah/2023

had filed formal complaints during the investigative stage requesting legal action, only the representative of the Council of Ministers appeared in court, while the remaining three legal representatives were absent from most hearings despite repeated official notifications. This absence caused significant disruption to the proceedings. The court was compelled to issue repeated notices and postpone hearings to ensure full institutional representation before advancing procedurally. These delays led to an unusually prolonged trial spanning from 2019 to 2025, with numerous adjournments. The defendant, during the sessions he attended, expressed dissatisfaction with the slow pace of the proceedings and the court's insistence on the attendance of all relevant legal representatives as a prerequisite for moving forward. Ultimately, the lack of coordinated institutional participation weakened the evidentiary positions and advocacy of the affected institutions and hindered the court's ability to rule on compensation and the recovery of public funds. This case illustrates the negative impact of inadequate legal representation on achieving justice in major corruption trials.⁹⁷

3.4.2 Low Incidence of Assets Seizures during Trial and Investigative Proceedings

The KRI's asset seizure regime mirrors that of Federal Iraq, relying on Articles 183–186 of the Criminal Procedure Code 1971, which authorize investigative judges to impose precautionary asset seizures in corruption and misappropriation cases. These measures aim to prevent the dissipation of illicitly obtained assets prior to final judicial rulings. Despite the legal framework, asset seizure orders remain underutilized. In the first monitoring period, only 12 of 100 cases involved seizure orders during investigations, with just four applied during trials. In the second period, out of 149 cases, 8 involved asset seizures during investigations and only 2 during trial.⁹⁸



The limited use of asset seizure orders undermines the effectiveness of asset recovery mechanisms - allowing corrupt actors greater opportunities to conceal or transfer funds before convictions are secured. International best practices, particularly those outlined in Chapter 5 of the UNCAC, emphasize the importance of robust asset freezing, seizure, and confiscation measures to ensure that misappropriated

⁹⁷ Case no. 171/C3/2019 (renumbered 242/4CC-Erbil/2024),

⁹⁸ These figures represent asset seizure orders requested during investigation or trial proceedings, and not those maintained following a verdict. Additionally, it is important to note that 4 of the 8 asset seizure cases ordered during the investigative stage in the second period were part of ongoing proceedings that had already been monitored in the first period. As such they are represented across both categories (Period 1 and Period 2).

funds can be effectively recovered. Without stronger enforcement of these legal tools, public funds lost to corruption remain at risk of being permanently unrecoverable. Furthermore, asset seizure orders serve a critical function in compelling defendants to engage with judicial proceedings rather than absconding, which remains a persistent challenge in grand corruption cases across the region. Strengthening judicial practices regarding asset seizure would bolster deterrence efforts, prevent illicit gains from being laundered, and ensure that public assets can be returned to the state.

3.5 Summary of Part Three

Part Three identifies four institutional dynamics that critically shape the effectiveness of anti-corruption adjudication in the KRI: the establishment of a criminal court in Erbil to deal with all corruption cases, the expansion of digital case management tools, the role and representation of women in the judiciary, and the enforcement of asset recovery measures. The formation of the Fourth Criminal Court in Erbil has improved specialisation, clarified jurisdiction, and ensured more consistent allocation and handling of high-value and high-risk corruption cases. Emerging digital reforms—particularly electronic archiving and case-tracking tools—are beginning to reduce delays, improve access to information, and increase procedural transparency across governorates. Legal representatives remain highly engaged, pursuing compensation claims in the vast majority of monitored cases, reflecting a notably more proactive institutional posture than at the federal level.

However, significant challenges persist. Asset-seizure and recovery measures remain underused and inconsistently applied, weakening the deterrent effect of corruption prosecutions and limiting the restitution of public funds. Meanwhile, gender disparities continue: although women are strongly represented in several justice-sector roles, their limited presence in senior judicial positions and discretionary appointments constrains equitable decision-making power and institutional diversity. Together, these findings highlight both progress and persistent gaps. They point to clear opportunities to enhance specialisation, strengthen digital integration, expand women’s participation, and enforce asset-recovery tools more systematically—foundational steps for building a more effective, equitable, and transparent anti-corruption justice system in the KRI

Part Four: From Findings to Policy – Key Recommendations and Roadmap

Based on the key findings from the second phase of monitoring major corruption cases in the region, the report presents a set of practical recommendations designed to address identified challenges, strengthen institutional capacities, and enhance the effectiveness of the anti-corruption framework in the region. These recommendations are directed to the main actors in the anti-corruption system, including the Kurdistan Regional Government, the Judicial Council, the Public Prosecution Office, and the Integrity Commission in Kurdistan, as well as international partners, each of whom plays a pivotal role in advancing institutional reform, promoting accountability, and restoring public trust in state institutions.

4.1 Recommendations

1. Strengthening Judicial Structures and Specialisation

The establishment of Erbil’s Fourth Criminal Court in April 2024, dedicated to handling all corruption cases in the governorate, demonstrated the importance of judicial specialization in improving trial efficiency

and ensuring consistent application of integrity-related laws. To replicate this success and expand its impact, it is recommended to:

- Gradually expand the experience to include Sulaymaniyah and Duhok by establishing courts or judicial bodies specialized exclusively in corruption cases, enhancing judicial expertise, consistency, and case distribution efficiency.
- Assign the Judicial Council in the Kurdistan Region to lead the activation of these courts, with administrative and financial support from the Kurdistan Regional Government (KRG).
- Introduce necessary legislative amendments and formalize coordination protocols between the Public Prosecution Office, the Integrity Commission, and relevant ministries to ensure integrated trial management.
- Strengthen the capacities of judges and prosecutors in financial investigations, anti-money laundering, and asset recovery, institutionalizing judicial specialization, centralizing corruption case handling, accelerating case resolution, standardizing legal procedures, and reinforcing the rule of law in the Region.

2. Advancing Digitalization and Transparency

To accelerate case processing and improve access to justice, it is recommended to:

- Develop a centralized digital justice platform across the Region to enable real-time case monitoring, data sharing, and integration with e-case systems.
- Implement bilingual electronic case management systems to standardize records and facilitate access across governorates.
- Expand digital complaint mechanisms, including anonymized referrals, linked to the courts for timely processing.
- Use digital tools to flag prolonged trials and prioritize backlog clearance.
- The **KRG** should provide the necessary resources, while the **Judicial Council** and **KRI Commission of Integrity** ensure effective implementation and coordination.

3. Asset Recovery and Confiscation

To strengthen the judiciary's ability to recover illicit assets, it is recommended to:

- Implement a regional asset recovery strategy aligned with the UN Convention against Corruption, coordinated with the federal government.
- Document seizure and confiscation decisions, and apply fast-track freezing procedures in high-risk cases.
- Involve financial experts to ensure effective handling of high-value cases.
- Establish appeal mechanisms that guarantee procedural fairness and judicial oversight.
- The KRG should lead policy development with technical support from the Public Prosecution Office and **Integrity Commission**, while the **Judicial Council** supervises judicial oversight.

4. Women's Inclusion and Representation

To enhance female participation in judicial and prosecutorial roles, it is recommended to:

- Launch structured programs for mentorship, training, and career advancement.
- Prepare annual gender-disaggregated reports on appointments, promotions, and participation in judicial and prosecutorial positions.
- Ensure transparency and use evidence to guide future interventions and policies.
- These efforts should be led by the **KRG** with support from the **Judicial Council**.

5. Capacity Building and Institutional Oversight

To improve trial quality and efficiency, it is recommended to:

- Standardize pre-trial claim procedures to ensure legal consistency.
- Provide continuous technical training for prosecutors, investigators, and legal representatives on anti-corruption legislation and best practices.
- Implement attendance and performance protocols to ensure effective participation of relevant stakeholders.
- Use digital tools to monitor cases and manage backlogs, enhancing timely case resolution and reducing procedural fragmentation.
- The **Public Prosecution Office** is the primary actor, supported by the **Judicial Council**.

6. International Cooperation

To strengthen anti-corruption efforts in the Region, it is recommended to:

- Engage international partners in providing policy advice on asset recovery, temporary freezing, confiscation, and cross-border cooperation.
- Support digital transformation, judicial specialization, and institutional capacity-building initiatives.
- Provide sustainable technical and financial assistance to strengthen the Kurdistan Region's anti-corruption framework.
- Efforts should be led by the KRG in full coordination with the Judicial Council, Public Prosecution Office, and Integrity Commission.

4.2 Recommendations Matrix – Linking Findings to Actions

Topic / Area	Issue / Observed Evidence	Recommendations	Primary / Supporting Actors
Judicial Structure and Specialization	Fragmented courts; lack of specialized courts in Sulaymaniyah and Duhok; administrative changes in Erbil	Establish major specialized corruption courts in Sulaymaniyah and Duhok; formalize coordination between the Public Prosecution Office, Integrity Commission, and relevant ministries; strengthen capacities of judges and prosecutors in financial investigations, anti-money laundering, and asset recovery	Primary – Judicial Council; Support – Kurdistan Regional Government (KRG)
Trial Efficiency and Case Management	Only 49% of cases closed; high number of retrials; average trial duration 6.7 sessions	Deploy digital recording tools; create shared lists of legal representatives across ministries; implement attendance protocols; apply disciplinary measures; use digital tools to flag prolonged trials and prioritize backlog cases	Primary – Public Prosecution Office; Support – KRG, Judicial Council, Integrity Commission
Asset Recovery and Confiscation	Asset confiscation underused; only 8 cases in investigations and 2 in trials; increasing financial losses (avg.	Implement a regional asset recovery strategy aligned with the UN Convention against Corruption; document seizure and confiscation decisions; expedite freezing of assets in high-risk cases; involve financial experts; establish appeal	Primary – KRG & Judicial Council; Support – Public Prosecution Office & Integrity Commission

	4.5 billion IQD per case)	mechanisms; ensure procedural fairness and judicial oversight	
Digitalization and Transparency	Existing e-disclosure platform and anti-corruption hotline, but limited court integration	Develop a centralized digital justice platform shared across agencies; implement bilingual electronic case management systems; expand digital complaint platforms with anonymized referrals; use tools to flag prolonged trials and prioritize backlog clearance	Primary – KRG; Support – Judicial Council & Integrity Commission
Women’s Inclusion and Representation	Women underrepresented in judicial and prosecutorial roles; 83% of delegated lawyers are women, but senior roles limited	Implement mentorship, training, and career advancement programs; produce annual gender-disaggregated reports on appointments, promotions, and participation; ensure transparency and evidence-based guidance for future interventions	Primary – KRG; Support – Judicial Council
Capacity Building and Institutional Oversight	Inconsistent legal representation in claims; procedural gaps in pre-trial investigations	Standardize pre-trial claim procedures; provide technical training for prosecutors, investigators, and legal representatives; reinforce application of specific anti-corruption provisions; use digital tools for case monitoring and backlog management	Primary – Public Prosecution Office; Support – Judicial Council
International Cooperation	Need for legislative, technical, and financial support	Engage international partners to advise on policies regarding asset recovery, temporary freezing, confiscation, and cross-border cooperation; support judicial capacity building and digital transformation; provide sustainable support to strengthen the anti-corruption framework in the Region	Primary – International Partners; Support – KRG, Judicial Council, Public Prosecution Office, Integrity Commission

4.3 Conclusionary Remarks

The second monitoring cycle confirms that the Kurdistan Region’s judicial response to grand corruption is entering a more organised and confident phase. Prosecutors are applying targeted legal provisions with greater consistency; higher-value cases are being referred to trial; and legal representatives are playing a more effective role in pursuing civil claims. These developments point to growing institutional maturity and a more deliberate application of the anti-corruption framework. At the same time, persistent challenges — including prolonged trial timelines, repeated adjournments, and limited inter-institutional coordination — continue to undermine case resolution, deterrence, and public confidence. The limited use of asset-freezing mechanisms further represents a critical gap in safeguarding public resources. To consolidate this progress, sustained investment in digital transformation, case management, and institutional cooperation is essential. The Erbil Fourth Criminal Court demonstrates the benefits of judicial specialisation, while reforms that expand women’s leadership, strengthen transparency, and encourage public engagement offer opportunities to deepen participation and harness institutional expertise.

The second Trial Monitoring Programme report depicts a judiciary in transition: early progress is evident, yet lasting gains will depend on continued commitment by the judiciary, the government, and international partners to translate these advances into durable reforms and effective enforcement.

Annexes and Tables

Annex 1.1. Laws and Administrative Orders

1. Administrative Order No. 2724 (20/4/2024) – Formation of Erbil Fourth Criminal Court and Referral of Corruption Case



Erbil

20/4/2024

Order Number: 2724

Judicial Council

The Erbil Fourth Criminal Court / specially will be special to consider cases referred from below courts.

1. The investigation court of The Commission of Integrity
2. Counterfeiting cases inside the city center.
3. Human trafficking crimes.
4. Cases referred from Court of Investigation of Peermam district
5. Cases referred from Court of Investigation of Kabat district
6. Cases referred from Court of Investigation of Harrier district
7. Cases referred from Court of Investigation of Khalfan district

Annex 1.2. Administrative Order No. 1092 (2/5/2023)

Assignment of Sulaymaniyah Sixth Misdemeanor Court for Corruption Cases

إقليم كوردستان / العراق مجلس القضاء رئاسة محكمة استئناف منطقة السليمانية مديرية الادارة	 Judicial Council	هه‌ریمی کوردستان / عێراق نه‌نجومه‌نی دادوهری سه‌رۆکایه‌تی دادگای تێهه‌ ئیچونه‌وه‌ی ناوچه‌ی سلیمانی به‌رپۆه‌به‌رایه‌تی کارگێڕی
پێکه‌وت: ٢٠٢٣/٢/٥ ١ / ١		ژماره: ١٠٩٢

فه‌رمانی کارگێڕی

- له‌به‌ر به‌رزه‌وه‌ندی گشتی و پا‌په‌راندنی ئیش و کاره‌کان ب‌پارماندا به :-
- ده‌ستنی‌شان‌کردنی دادگای که‌تنی سلیمانی ٦/ بۆ مه‌به‌ستی یه‌کل‌کردنه‌وه‌ی ئه‌و دۆسیانه‌ی که له‌لایه‌ن دادگای لیکۆئینه‌وه‌ی ده‌ستپاکی سلیمانی هه‌و‌آله‌یان ده‌کرێت له‌ به‌رواری ٢٠٢٣/٢/٥ .
 - سه‌باره‌ت به‌و داوایانه‌ی که‌پێشتر دادگای لیکۆئینه‌وه‌ی ده‌ستپاکی له‌ پێش به‌رواری ٢٠٢٣/٢/٥ په‌وانه‌ی دادگای که‌تنی سلیمانی/ ی کردووه له‌هه‌مان دادگا ده‌مێننه‌وه‌و ئه‌و دادگایه‌ خۆی یه‌کلایی ده‌کاته‌وه .
 - ئهم فه‌رمانه له‌ به‌رواری ده‌رجوئیه‌وه‌ جێبه‌جێ ده‌کرێت .

دادوهر
 جاسم جزاء جعفر هه‌ورامی
 سه‌رۆکی دادگای تێهه‌ ئیچونه‌وه‌ی ناوچه‌ی سلیمانی



وێنه‌یه‌ک بۆ:

- نه‌نجومه‌نی دادوهری / به‌رپۆه‌به‌رایه‌تی کاروباری دادوهران بۆ ئاگاداریتان له‌گه‌ڵ پێژدا .
- دادگای که‌تنی سلیمانی/ ١ و ٢ و ٣ و ٤ و ٥ و ٦ له‌گه‌ڵ پێژدا .
- دادگای لیکۆئینه‌وه‌ی ده‌ستپاکی بۆ کاری پێپوێست له‌گه‌ڵ پێژدا .
- به‌رپۆه‌به‌رایه‌تی ژمێریاری ئهم سه‌رۆکایه‌تیه .
- به‌رپۆه‌به‌رایه‌تی وردبینی ئهم سه‌رۆکایه‌تیه .
- دۆسیه‌ی که‌سیه‌تی .
- دۆسیه‌ی ده‌رجوو .

2. Translation: the Administrative Order 1092

Issue: 1092

Date: 2/5/2023

For the public interest and the distribution of work, we have decided

1. Allocating the Sulaymaniyah Sixth Misdemeanor Court to consider corruption cases referred by the Integrity Investigation Court in Sulaymaniyah starting from February 5, 2023.
2. Regarding integrity cases referred to the Sulaymaniyah Fourth Misdemeanor Court before February 5, 2023, they will remain Fourth Sulaymaniyah Misdemeanor Court for resolution.
3. The above administrative order will be implemented from the date of its issuance on February 5, 2023.

Signed by Judge

Jassim Jafar Hawrami

President of the Sulaymaniyah District Court of Appeal

A copy to:

Judicial Council/Directorate of Judicial Affairs Administration... For your information and with appreciation.

Sulaymaniyah Misdemeanor Courts 1, 2, 3, 4, 5, and 6 with appreciation.

Integrity Investigation Court

Accounts Directorate

Audit Directorate

Personal File

Annex 1.3. Supreme Judicial Order No. 96 – Establishment of the Central Anti-Corruption Criminal Court

بموجب الأمر من الرئيس



جمهورية العراق
مجلس القضاء الأعلى
دائرة شؤون القضاة وأعضاء
الادعاء العام

المعد: ٩٦ / ١٠ / ١٦
التاريخ: ٢٠١٩ / ١٠ / ١٦

بإصدار رقم (٩٦) لسنة ٢٠١٩

بناءً على ما قرره مجلس القضاء الأعلى بجلسته الثانية عشر المنعقدة إلكترونياً بتاريخ ٢٠١٩ / ١٠ / ١٦ واستناداً لأحكام المادة (٢٩ / ثانياً) من قانون التنظيم القضائي رقم (١٦٠) لسنة ١٩٧٩ المعدل تقرر:

أولاً :- تشكيل (محكمة جنابات مكافحة الفساد المركزية) في رئاسة محكمة استئناف بغداد / الكرخ الاتحادية تختص في نظر قضايا الفساد الكبير وقضايا الفساد الخاصة بالمتهمين الذين يتولون مناصب مهمة في وكالة المستطعات ومؤسسات الدولة ومن له صلة بها بأي صلة كانت والتي يتم اختيارها من قبل رئاسة الادعاء العام بعد التداول مع هيئة النزاهة بالتنسيق مع المحكمة .

ثانياً :- يتولى التحقيق في تلك القضايا قضاة التحقيق الأوائل في محكمة التحقيق المختصة بقضايا هيئة النزاهة في محكمة استئناف بغداد / الرصافة والكرخ الاتحادية بالتنسيق مع رئاسة محكمتي الاستئناف بخصوص القضايا المرتكبة في بغداد وبهية المحافظات .

ثالثاً :- تتولى هيئة النزاهة تسمية عدد كافي من المحققين لإجراء التحقيق الابتدائي في القضايا الداخلة ضمن اختصاص المحكمة وتحت إشراف قضاة التحقيق المختصين المشار إليهم في الفقرة (ثانياً) .

رابعاً :- ينفذ هذا البول من تاريخ ٢٠١٩ / ١٠ / ١٦ .

القاضي
فائق زيدان
رئيس مجلس القضاء الأعلى
٢٠١٩ / ١٠ / ١٦

موقع صادر بعد

Bulldozel courtch- Iraq- Baghdad
٩٩١٦٠٠٣٣٣٠٠٧
chjc.jdep ٢٠٠٠٠@yahoo.com

3. Translation of Supreme Judicial Council Order 96

The Republic of Iraq Supreme Judicial Council,

Department of Judges' Affairs and

members of the public prosecution

NO.96/Q/A

Date 16/9/2019

Judicial Order No.96 for the year 2019

Based on the decision of the Supreme Judicial Council in its twelfth session, which was held online on 16/10/2019, and based on the provisions of Article (29/Second) of the Judicial Organization Law No. (160) of 1979, as amended, it was decided:

- First: A formation of a Central Anti-Corruption Criminal Court in the presidency of the Baghdad / Karkh Federal Court of Appeal that specializes in examining grand corruption cases and corruption cases related to the defendants who hold important positions in all authorities and state institutions and who are related to them in any capacity whatsoever, which is chosen by the Public Prosecution Presidency after deliberation with the Commission of Integrity in coordination with the court.
- Second: The investigations of these cases are carried out by the senior investigative judges in the Investigation Court that specializes in cases of the Commission of Integrity in the Baghdad/Rusafa and Karkh Federal Courts of Appeal, in coordination with the presidency of the two appellate courts regarding the cases committed in Baghdad and the rest of the governorates.
- Third: The Commission of Integrity shall nominate a sufficient number of investigators to conduct the preliminary investigation in cases falling within the jurisdiction of the court and under the supervision of the specialized investigative judges referred to in Paragraph (Second).
- Fourth: This statement will be implemented from 16/10/2019.

Annex 2. Table of Quantitative Findings of Defendants' Profile⁹⁹

Profile of Defendants	No in Period 1	No in new cases in Period 2	No in ongoing Cases in Period 2	No in Period 2
Government Employees	99	57	42	99
Managers	39	27	25	52
Other	15	21	3	24
Police Officers	12	20	9	29
Directors	0	19	0	19
Deans of University	1	12	1	13
General Directors / Director-General	6	4	3	7
University Presidents	0	4	0	4
Assistant Director	0	3	0	3
Deputy Managers	3	2	0	2
Head of Department	3	1	3	4
Club Presidents	0	1	0	1
Head of Government Committee	0	1	0	1
NGO Presidents	0	1	0	1
Majors (MoD)	0	1	0	1
CEOs	3	0	1	1
Head of Sub-Departments	9	0	2	2
Deputy General Directors	1	0	1	1
Mukhtars (Tribal Leaders)	1	0	0	0
Total	192	174	90	264

⁹⁹ Please note that some defendants have been tried multiple times across different cases. The total figures of 192 and 264 individuals represent the number of defendants across the respective monitoring years. If the same defendants appear in two cases, they are counted twice.



**Funded by
the European Union**



Judicial council

