

## Abstract

Fiscal and administrative observing the administrative deeds is very important all over the world because it insures giving best services to citizens in short time and less efforts and cost. Therefore, all states paid wide and special attention to observation. And since its foundation, the Iraqi state depended on an observational organization whose duty was to observe administration from outside. That is Auditing Observer Divan (office). Then this observing organization expanded as the administration job expanded in all fields.

After 2003, Iraq witnessed development in administration job, and administrative and fiscal corruption spreaded widely and noticeably. So Iraqi legislator confronted that phenomenon by legislating three laws by which three observational organizations were founded; Financial Observation Divan (office), Integrity Commission and General Inspector Bureau.

All of the above organizations worked together to fight the administrative and fiscal corruption, beside the self-observation which the managing office practices to observe its various activities. It is worth saying that those observing organizations did their jobs in a way that their jobs interlocked and resulted in retreating the level of observation. On other hand the managing offices suffered from the interfering of such

organization. That gave the chance to the corrupters to practice demonstrative and fiscal corruption. The corrupters made use of busyness of those organizations in settling their observation disputes.

Thus, the necessity for one united active observation organization rises. Such organization should be specialized in observation and having authority to practice its job independently away from the political and parties sharing. Meanwhile officials of that organization should be well-experienced, honest, well-qualified and specialized in observation.

Furthermore, this observation staff should use a special form for complaints including the party which has already submitted the complaint and the procedures adopted to prevent repeating the complaint to more than one office. Another necessary need is to unite the cadre who send the claim to administrative investigation to prevent many investigations about one subject.