



## COMBATING CORRUPTION IN PUBLIC ADMINISTRATION, POLICY AND GOVERNANCE: A PERSPECTIVE ON IRANIAN LAW

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### ABSTRACT

Corruption in the public sector, characterized by the misuse of public office for personal gain, has become a complex issue that has garnered significant attention since the 1990s. Recognized as a crucial component of good governance, the detrimental impacts of corruption are particularly evident in public administration, policy, and governance. Corruption not only leads to financial losses but also undermines the principles of good governance, erodes public trust in institutions, and distorts the allocation of public resources. This research aims to comprehensively analyze Iran's initiatives in combating corruption within the realms of public administration, policy, and governance. Over the past two decades, Iran has established numerous anti-corruption institutions and enacted relevant laws. However, similar to many other developing countries, Iran's experience highlights the limited effectiveness of institutionalization in curbing corruption. Reports from Transparency International indicate a simultaneous increase in the number of anti-corruption institutions and the severity of Iran's corruption ranking in recent years. To address this challenge, it is recommended that Iran focus on ensuring transparency and accountability, adhering to the principles of good governance, and empowering civil society. By embracing these measures, Iran can make significant progress in combating corruption and promoting effective public administration.

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## Introduction

The study of corruption has evolved into a specialized interdisciplinary field since the 1990s, gaining recognition as a crucial component of *good governance*. Corruption's detrimental impacts are particularly pronounced in the domains of public administration, policy, and governance, where the equitable and transparent exercise of power is vital for the functioning of democratic systems and the protection of human rights. In 2003, the United Nations Convention against Corruption (UNCAC) was adopted by the General Assembly, constituting the principal international instrument in this area. Numerous provisions within the Convention emphasize the importance of establishing anti-corruption institutions as effective tools. Subsequently, many countries that have acceded to the Convention since then have established various institutions under different designations to combat corruption. From an international legal perspective, there is a growing recognition that addressing corruption necessitates a collective effort by states guided by a robust legal framework that transcends national boundaries.

This research aims to provide a comprehensive analysis of Iran's efforts in combating corruption within the spheres of public administration, policy, and governance. As a member of the international community, Iran has committed itself to upholding the principles enshrined in various international legal instruments aimed at combatting corruption, including its accession to the UNCAC in 2009. In 2010, Iran established the "National Center of the United Nations Convention against Corruption" as a national entity responsible for monitoring the implementation of the Convention. Currently, there are eleven active anti-corruption institutions in Iran, with all but two established after the adoption of the Convention in 2003. The first institution specifically created to combat corruption in Iran is the "Coordination Council for the Fight against Economic and Financial Crimes," established in accordance with the Supreme Leader's "8-Articles" Directive and comprising representatives from the three branches of government. Iran's legal framework to combat corruption encompasses a combination of domestic legislation, administrative regulations, and international commitments.

Some scholars in the field of corruption studies argue that despite the existence of international legal frameworks, little progress has been made in reducing corruption, even in devel-



oping countries.<sup>1</sup> Iran's experience in combating corruption also highlights the limited effectiveness of institutionalization in curbing corruption. The annual Corruption Perceptions Index published by Transparency International since 1995 indicates a simultaneous increase in the number of anti-corruption institutions and the severity of Iran's ranking. In Iran, anti-corruption institutions are predominantly governmental, indicating a narrow focus on combating corruption within the governmental sphere. While civil society institutions have recently become involved in these efforts, a lack of mutual collaboration between these institutions and the primary anti-corruption apparatuses of the state persists. Among the areas of focus, active institutions in Iran primarily concentrate on controlling financial and economic corruption. This one-sided approach raises concerns regarding a comprehensive and multidimensional understanding of the problem and practically hampers effective crisis management. Furthermore, anti-corruption institutions in Iran tend to remain primarily engaged in preventive and policy-making stages, with less emphasis on undertaking major anti-corruption initiatives.

## 1. Understanding Corruption in Public Administration, Policy, and Governance

In order to comprehend the complex phenomenon of corruption in the public sector, it is essential to delve into its definition, types, causes, and consequences. This section aims to provide a comprehensive understanding of corruption's impact on governance, development, and human rights. Furthermore, it explores the international legal framework established to combat corruption, including prominent conventions such as the United Nations Convention against Corruption (UNCAC), the Inter-American Convention against Corruption, and the Iranian Convention on Combating Bribery of Foreign Public Officials in International Business Transactions. Additionally, regional documents focused on the criminalization of corruption will be examined. By examining these various aspects, we can gain valuable insights into the multifaceted nature of corruption in public administration, policy, and governance.

### 1.1. Definition and Types of Corruption in the Public Sector

Corruption within the public sector denotes the misappropriation of entrusted power by public officials for personal gain or the unlawful advantage of others.<sup>2</sup> It encompasses a broad spectrum of illicit activities, including bribery, embezzlement, nepotism, favoritism, fraud, and money laundering. These corrupt practices may manifest in various forms, such as the solicitation or acceptance of bribes, the misallocation of public funds, the manipulation of public procurement processes, or engagement in conflicts of interest.<sup>3</sup> A comprehensive understanding of the various types of corruption is imperative in order to grasp the multifaceted nature of this pervasive issue and develop effective strategies to combat it.

1. Benjamin A. Olken, Rohini Pande, 'Corruption in developing countries' (2012) 4 Annual Review of Economics 481.

2. Alvaro Cuervo-Cazurra, 'Corruption in international business' (2016) 51 Journal of World Business 36; Klaus Uhlenbruck, Peter Rodriguez, Jonathan P. Doh, Lorraine Eden, 'The impact of corruption on entry strategy: Evidence from telecommunication projects in emerging economies' (2006) 17 Organization Science 402; Jakob Svensson, 'Eight questions about corruption' (2005) 19 Journal of Economic Perspectives 20.

3. Law on Promoting the Health of the Administrative System and Combating Corruption, Article 1, available at <https://rc.mae.jlis.ir/fa/law/show/802617>, accessed on January 16, 2024.



Corruption has persisted throughout human societies, extending across history and remaining a paramount and intrinsic concern among nations worldwide. It has engendered a multitude of disorders within societal frameworks, giving rise to successive wars, violence, and rebellions, ultimately culminating in the disintegration of societies. Corruption has consistently stood as a pivotal factor contributing to the collapse of civilizations. Over the course of centuries, a reciprocal relationship between the appropriate exercise of power and the prevalence of corruption has been observed. When power is wielded optimally, corruption diminishes.

Administrative corruption, as an organizational phenomenon, significantly impacts the developmental processes of nations and begets fundamental problems and societal crises. Notably, administrative corruption is not confined solely to traditional authoritarian systems, as it can be found even within certain democratic structures. However, the forms, extent, channels, and techniques through which administrative corruption manifests are influenced by the fundamental characteristics of the political system. Consequently, administrative corruption can be discerned across various governmental frameworks. The present article endeavors to scrutinize and scientifically examine the phenomenon of corruption within the realms of public administration, policy, and governance.

## 1.2. Causes and Consequences of Administrative Corruption

Numerous factors have been identified as contributors to administrative corruption within diverse societies. Studies conducted on administrative corruption reveal its intricate nature and the wide array of factors that contribute to its occurrence. Primary causes of administrative corruption include economic inequality and income disparities, cultural divergence, the absence of robust moral values, the lack of deterrent regulations and laws, and ineffective control systems. Administrative corruption elicits diverse and far-reaching effects on society. It obstructs political and economic stability, social cohesion, and economic development,<sup>1</sup> eroding public trust and respect for governmental institutions.<sup>2</sup> When it becomes widespread and tolerated, administrative corruption engenders an environment in which the transgression of basic ethical norms becomes commonplace. Additionally, the perception of immunity and impunity among administrative officials, who may exploit their positions for personal gain, fosters the belief that their wealth and connections with influential groups will shield them from legal consequences. The ramifications of this sense of immunity include diminished reverence for the constitution, restricted opportunities for the wholesome development of individuals and organizations, and ultimately impeding societal progress and development.

Administrative corruption has emerged as a prevalent issue in the contemporary world, particularly within developing countries. The multifaceted nature of corruption, influenced by various factors, has rendered it a complex phenomenon. Consequently, numerous government programs aimed at combating corruption have proven ineffective.<sup>3</sup> Despite the implementation

1. Federico Ceschel, Alessandro Hinna, Fabian Homberg, 'Public Sector Strategies in Curbing Corruption: A Review of the Literature' (2022) 22 *Public Organization Review* 572.

2. Vladyslav Teremetskyi, Yevheniia Duliba, Volodymyr Kroitor, Nataliia Korchak, Oleksandr Makarenko, 'Corruption and strengthening anti-corruption efforts in healthcare during the pandemic of Covid-19' (2021) 89 *Medico-Legal Journal* 25.

3. Simone R. Bohn, 'Corruption in Latin America: Understanding the Perception–Exposure Gap' (2012) 4 *Journal of Politics in Latin America* 91.



of numerous administrative reform initiatives and the enactment of laws targeting administrative corruption, the problem persists, continuing to plague our administrative organizations.

### **1.3. Discussion of the Impacts of Corruption on Governance, Development, and Human Rights**

Corruption has far-reaching consequences that extend beyond financial losses. At its core, corruption undermines the principles of good governance,<sup>1</sup> erodes public trust in institutions, and distorts the allocation of resources and policy-making processes. In the realm of governance, corruption weakens the rule of law, impairs public accountability, and fosters a culture of impunity.<sup>2</sup> It exacerbates social inequalities, as it diverts public resources away from essential services such as healthcare, education, and infrastructure, thereby hindering human development. The impact of corruption on human rights cannot be overlooked. Corruption perpetuates and reinforces systemic inequalities, impeding the realization of fundamental rights and exacerbating social injustices.<sup>3</sup> It undermines equality before the law, erodes access to justice, and undermines the right to a fair and transparent public administration. Corruption can also undermine the enjoyment of economic, social, and cultural rights, as it diverts resources meant for poverty alleviation programs, healthcare, education, and other essential services. Furthermore, corruption weakens the protection of civil and political rights, as it can lead to the suppression of dissent, the erosion of democratic institutions, and the subversion of electoral processes.

Understanding the dimensions, origins, and expansion of corruption is of paramount importance for the development of effective public policies.<sup>4</sup> Administrative corruption, which has long plagued governmental institutions in expanding societies, has emerged as a national crisis in contemporary times. If left unaddressed, this phenomenon poses a significant risk to the stability of governing systems. The presence of flaws in the rationalization of goals, structure, and conduct within bureaucracies provides bureaucrats with a powerful tool to justify, conceal, and engage in corrupt practices. Furthermore, research indicates that bureaucracy itself is not the root cause of administrative corruption in developed societies. Rather, it is the upper echelons of the bureaucratic system that influence bureaucrats to engage in disproportionate and abusive behavior. Numerous studies establish a correlation between bureaucracy and corruption. When analyzing bureaucracy, it is possible to examine the broad realm of bureaucrats' responsibilities and competences. While bureaucrats may legitimately and legally exercise discretion, they should also be held accountable for their actions.

On the whole, corruption diminishes people's participation and erodes their trust in governance institutions.<sup>5</sup> Corruption weakens democracy and the rule of law, infringes upon people's rights, distorts markets, degrades quality of life, and provides a breeding ground for organized crime and threats to human security. Consequently, combating corruption and making concerted efforts to reduce its prevalence are imperative.<sup>6</sup>

1. Taryn Vian, 'Anti-corruption, transparency and accountability in health: concepts, frameworks, and approaches' (2020) 13 *Global Health Action* 1.

2. Robert Klitgaard, 'Fighting Corruption' (2011) 9 *CESifo DICE Report* 31.

3. *Ibid.*

4. *Supra* note 6, at 573.

5. *Supra* note 10.

6. Daniel Aguirre, *The Human Right to Development in a Globalized World* (First Edition, Routledge 2008) 13.



## 1.4. Overview of the International Legal Framework against Corruption

Corruption, a long-standing issue in human societies, has contributed to the downfall of empires and civilizations throughout history. The corruption of rulers and elites has been particularly detrimental. The revolutions of the 17th and 18th centuries, such as the Glorious Revolution in England and the French Revolution, were driven not only by calls for freedom and independence but also by demands for justice. These revolutions aimed to combat the pervasive corruption prevalent in political and administrative systems of the time. While corruption has been a consistent concern for governments and intellectuals, the international discourse on fighting corruption gained momentum with the development of international instruments on the subject.

Several significant treaties have been established to address corruption, although this list is not exhaustive.

### 1.4.1. The United Nations Convention against Corruption (UNCAC)<sup>1</sup>

The UNCAC serves as the principal international instrument to combat corruption. Adopted in 2003, the UNCAC provides a comprehensive framework that outlines preventive measures, criminalization provisions, international cooperation mechanisms, and asset recovery measures.

### 1.4.2. The Inter-American Convention against Corruption<sup>2</sup>

Adopted in March 1996 in Caracas, Venezuela, this Convention stands as the inaugural legal instrument in its domain, acknowledging the global ramifications of corruption and the imperative to foster and facilitate inter-state cooperation in combatting this issue.

### 1.4.3. The Convention on Combating Bribery of Foreign Public Officials in International Business Transactions<sup>3</sup>

Adopted in 1997 and entered into force in 1999, the Convention itself establishes a monitoring mechanism driven by peer evaluation, which remains open-ended, to guarantee the comprehensive implementation of the international commitments undertaken by countries pursuant to the Convention. The OECD Working Group on Bribery conducts this monitoring. The country monitoring reports encompass recommendations derived from meticulous assessments of each country.

### 1.4.4. The United Nations Convention against Transnational Organized Crime and its Protocols<sup>4</sup>

This Convention, along with two additional protocols, namely (1) the Protocol to Prevent, Suppress and Punish Trafficking in Persons, Especially Women and Children, and (2) the Protocol Against the Smuggling of Migrants by Land, Sea, and Air, were adopted by the United Nations General Assembly on November 15, 2000. As of now, 147 States are Signatories to the Convention.

1. 'UN Convention Against Corruption', Available at [https://www.unodc.org/documents/brussels/UN\\_Convention\\_Against\\_Corruption.pdf](https://www.unodc.org/documents/brussels/UN_Convention_Against_Corruption.pdf), accessed on January 16, 2024.

2. 'Inter American Treaties B-58 Against Corruption', Available at [https://www.oas.org/en/sla/dil/inter\\_american\\_treaties\\_B-58\\_against\\_Corruption.asp](https://www.oas.org/en/sla/dil/inter_american_treaties_B-58_against_Corruption.asp), accessed on January 16, 2024.

3. 'OECD Anti Bribery Convention', Available at <https://www.oecd.org/corruption/oecdantibriberyconvention.htm>, accessed on January 16, 2024.

4. Available at [https://treaties.un.org/Pages/ViewDetails.aspx?src=TREATY&mtsg\\_no=XVIII-12&chapter=18&clang=\\_en](https://treaties.un.org/Pages/ViewDetails.aspx?src=TREATY&mtsg_no=XVIII-12&chapter=18&clang=_en), accessed on January 16, 2024.



### 1.4.5. The United Nations Declaration Against Corruption and Bribery in International Commercial Transactions<sup>1</sup>

Adopted in 1997, this Declaration represents a political commitment without legal force. It recognizes the importance of promoting the implementation of the International Code of Conduct for Public Officials, and emphasizes that all nations should take every feasible measure to advance this objective. It also urges Member States to effectively and collaboratively criminalize the act of bribing public officials from other countries in the context of international commercial transactions, and encourages them to participate in programmatic endeavors aimed at deterring, preventing, and combating bribery and corruption.

Moreover, international financial institutions, such as the World Bank<sup>2</sup> and the International Monetary Fund (IMF),<sup>3</sup> play a crucial role in promoting anti-corruption efforts through their policies and lending programs. These institutions emphasize the importance of transparency, accountability, and good governance in their operations and promote anti-corruption measures as prerequisites for development assistance. The international legal framework against corruption emphasizes the need for states to enact domestic legislation, establish independent anti-corruption bodies, promote transparency and accountability, and foster international cooperation in the investigation and prosecution of corruption cases. By adhering to these international legal obligations, states can enhance their capacity to prevent and combat corruption, foster sustainable development, and protect human rights.

## 1.5. Regional Documents on the Criminalization of Corruption

Several regional documents have been established to combat corruption, including the Convention on the Protection of the Financial Interests of the European Community (1995) and its Additional Protocols (1996, 1997).<sup>4</sup> Other influential documents include the African Convention for the Prevention and Combating of Corruption (2002),<sup>5</sup> the Council of Europe Civil Law Convention against Corruption (1999),<sup>6</sup> the Council of Europe Criminal Law Convention against Corruption (1998),<sup>7</sup> the Convention on Combating Corruption of Officials of the European Community or Officials of the Member States of the European Union (1998),<sup>8</sup> and the Additional Protocol of the Economic Community of States to the West African Convention on Combating Corruption (2001).<sup>9</sup>

These regional documents and conventions reflect the international community's commitment

1. Available at <https://digitallibrary.un.org/record/246856>, accessed on January 16, 2024.

2. Available at <https://www.worldbank.org/en/home>, accessed on January 16, 2024.

3. Available at <https://www.imf.org/en/Home>, accessed on January 16, 2024.

4. 'Convention drawn up on the basis of Article K.3 of the Treaty on European Union, on the protection of the European Communities' financial interests', Available at <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A41995A1127%2803%29>, accessed on January 16, 2024.

5. 'African Union Convention on Preventing and Combating Corruption', Available at [https://au.int/sites/default/files/treaties/36382-treaty-0028\\_-\\_african\\_union\\_convention\\_on\\_preventing\\_and\\_combating\\_corruption\\_e.pdf](https://au.int/sites/default/files/treaties/36382-treaty-0028_-_african_union_convention_on_preventing_and_combating_corruption_e.pdf), accessed on January 16, 2024.

6. 'Civil Law Convention on Corruption', Available at <https://rm.coe.int/168007f3f6>, accessed on January 16, 2024.

7. 'Criminal Law Convention on Corruption', Available at <https://rm.coe.int/168007f3f5>, accessed on January 16, 2024.

8. 'Convention drawn up on the basis of Article K.3 (2) (c) of the Treaty on European Union on the fight against corruption involving officials of the European Communities or officials of Member States of the European Union', Available at <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A41997A0625%2801%29>, accessed on January 16, 2024.

9. 'Economic Community of West African States Protocol on the Fight against Corruption', Available at [https://eos.carter-center.org/uploads/document\\_file/path/406/ECOWAS\\_Protocol\\_on\\_Corruption.pdf](https://eos.carter-center.org/uploads/document_file/path/406/ECOWAS_Protocol_on_Corruption.pdf), accessed on January 16, 2024.



to combating corruption and addressing various forms of administrative/ economic corruption crimes. Their provisions contribute to the establishment of legal frameworks and cooperation mechanisms to tackle corruption effectively.

## 2. Iranian Legal Framework to Combat Corruption

This section provides a comprehensive overview of Iran's legal framework to combat corruption. It covers the historical context, key laws and regulations addressing corruption, developments in criminal law, major authorities involved in fighting corruption, and various anti-corruption institutions. It offers valuable insights into Iran's comprehensive efforts to tackle corruption.

### 2.1. Historical Context

Although the fight against corruption in domestic laws has been a recent development, corruption in Iran has historical roots dating back to ancient times. Some of the Iranian sultans were notorious for their corrupt acts, and their misdeeds are well-documented in history. Instances of extortion and financial abuse were prevalent. However, following the Constitutional Revolution of 1906, Iran adopted its first constitution, initially consisting of 51 articles.<sup>1</sup> In subsequent revisions, it was amended and ultimately approved with 107 articles. The Constitution brought about significant changes in individual and public rights and freedoms, marking a transition from a traditional to a modern state. The adoption of the Code of Criminal Procedure in 1911<sup>2</sup> and the General Penal Code in 1925<sup>3</sup> played crucial roles in implementing individual rights in criminal proceedings guaranteed by the Constitution.

As of the past 100 years, during the first Pahlavi, in the reign of Reza Shah, administrative corruption was relatively limited. Historians attribute this decline mainly to the establishment of a modern state modeled after European systems, which was less tolerant of existing corruption and deficiencies and the Shah's personal stance against administrative corruption, as he was stringent in combating such practices.<sup>4</sup> However, corruption persisted in the lower ranks of the bureaucracy, including the administrative and military sectors. During the second Pahlavi period, particularly between 1953 to 1963, Iran witnessed the growth of administrative corruption mainly due to increased oil revenues.<sup>5</sup>

Even after the Islamic Revolution in 1979, corruption persisted across various sectors, albeit to a lesser extent in some cases. Notable examples of contemporary corruption include billion-dollar embezzlements, large-scale bribery, and various forms of money laundering. Media coverage of these incidents has contributed to a growing sense of distrust among the Iranian people towards the administrative structures. Despite this, several anti-corruption laws have

1. For a review, see Ali M. Ansari, *Iran's Constitutional Revolution of 1906 and Narratives of the Enlightenment* (Gingko Library 2016).

2. Available at <http://shop.chatredanesh.ir/pdf/nokh.jazae.pdf> and <https://rc.majlis.ir/fa/law/show/92264>, accessed on January 16, 2024.

3. 'Public Prosecution Law', Available at <https://rc.majlis.ir/fa/law/show/91023>, accessed on January 16, 2024.

4. For a brief overview, see *The Pahlavi Regime in Iran* by Homa Katouzian, included in Houchang E. Chehabi, Juan J. Linz, (eds) *Sultanistic Regimes* (JHU Press 1998).

5. For a full review, see Gregory Brew, *Petroleum and Progress in Iran: Oil, Development, and the Cold War* (Cambridge University Press 2022).



been enacted in this era. Some of the early and prominent legislations in the fight against corruption in Iran are as follows:

### **2.1.1. Law on Penalties for Unlawful Influence and Violation of Legal Regulations<sup>1</sup>**

Enacted on 20 December 1936, this Law states that any person who, through favoritism and influence, obtains cash or any other benefit for him/her-self or a third party in exchange for exerting influence over government employees, municipal officials, national officers, or public officials, or receives a promise or commitment from them, in addition to the confiscation of the received cash or property or its value, shall be subject to imprisonment ranging from six months to two years and a proportionate monetary penalty. Furthermore, if any person abuses their private relationships with the aforementioned officers or employees and exerts unlawful influence, contrary to the rights and legal regulations, in administrative matters where they have authority, causing harm or benefit to anyone, they shall be sentenced to imprisonment ranging from one to twelve months. Additionally, government employees or public officials who use their influence on individuals in their administrative actions or decisions, resulting in the deprivation of someone's rights or causing harm to individuals or the state, shall be sentenced to job dismissal from two to five years. If the aforementioned action or decision involves the relinquishment of rights from individuals or the government, they shall be permanently separated from government service, unless this act is subject to other penal laws.

### **2.1.2. The Law on Prohibition of the Government from Negotiating and Contracting Oil Concessions with Foreigners<sup>2</sup>**

Enacted on 2 December 1944, this law sets forth the prohibition that Prime Ministers, Ministers, or individuals authorized by them or acting as their deputies shall not engage in negotiations or enter into contracts regarding oil concessions with official or unofficial representatives of neighboring or non-neighboring countries, representatives of oil companies, or any other individuals, except those specifically authorized by law to conduct official and legally binding negotiations or contract signing. Article 2 of the law stipulates that such negotiations require approval and notification by the National Consultative Assembly. Additionally, Article 3 imposes penalties of imprisonment ranging from 2 to 8 years and permanent removal from official positions for those who violate this prohibition.

### **2.1.3. The Law on Prohibition of Ministers, Parliamentarians, and Government Employees from Interfering in Government and National Transactions<sup>3</sup>**

Enacted on 23 December 1958, this law prohibits high-ranking officials, including the Prime Minister, Ministers, Members of Islamic Consultative Assembly, Ambassadors, Governors, and all civil and military employees, as well as certain government-affiliated legal entities and even certain relatives of government employees, from interfering in government and national transac-

1. 'Penalty law for exerting influence against the right and legal regulations', Available at <https://rc.majlis.ir/fa/law/show/93130>, accessed on January 16, 2024.

2. 'Law prohibiting the government from negotiating and entering into contracts regarding oil concessions with foreigners', Available at <https://rc.majlis.ir/fa/law/show/93867>, accessed on January 16, 2024.

3. 'The law regarding the prohibition of interference of ministers and MPs and employees in state and country transactions', Available at <https://rc.majlis.ir/fa/law/show/94793>, accessed on January 16, 2024.



tions listed in Article 1(3) of the law. Violators are subject to imprisonment ranging from 2 to 4 years and prescribed penalties.

#### **2.1.4. The Law on Punishing Collusion in Government and Public Transactions<sup>1</sup>**

Enacted on 9 June 1969, this law stipulates those individuals involved in collusion in government transactions, tenders, auctions, etc., resulting in damage to the government, companies, public institutions, etc., shall be sentenced to imprisonment ranging from 1 to 3 years, in addition to monetary fines equivalent to the unlawfully acquired amount. If the offenders are government employees, they are subject to the maximum penalties of imprisonment and permanent removal from official positions.

#### **2.1.5. The Law on Aggravated Penalties for Bribery, Embezzlement, and Fraud<sup>2</sup>**

Enacted on 6 December 1988, this law establishes penalties for individuals engaged in the mentioned criminal acts. Article 4 further provides that if such acts are committed in an organized manner and constitute a case of corruption on a significant scale (socio-economic corruption), the offenders shall be sentenced to death.

#### **2.1.6. The Law on Punishment of Disruptors of the Economic System<sup>3</sup>**

Enacted on 19 December 1990, this law prohibits actions that disrupt the monetary and currency system of the country, such as major currency smuggling, counterfeiting coins or banknotes, disrupting the distribution of essential commodities and the country's production system, or exporting cultural heritage, among others. Violators of this law face severe punishments ranging from 5 years of imprisonment to the death penalty.

#### **2.1.7. Law on Prohibition of Commission Taking in Foreign Transactions<sup>4</sup>**

Enacted on 18 July 1993, this law prohibits the acceptance of any form of commission, such as money, instruments, or the delivery of goods, directly or indirectly, in relation to foreign transactions by the three branches of government, organizations, companies, and government institutions, armed forces, revolutionary institutions, municipalities, and all affiliated entities. In addition to the confiscation of the commission or its equivalent, the offender shall be subject to imprisonment for a term of 2 to 5 years and a monetary penalty equal to the amount of the commission. The offense carries a minimum prescribed punishment as stipulated in the aforementioned provision, and if the act itself constitutes a separate offense, the perpetrator shall also be subject to punishment for that offense. If a foreign natural or legal person involved in the transaction pays a commission, the matter shall be reported to the relevant authority, and the said amount shall be fully deposited into the treasury account. In such a case, the person taking the action shall not be subject to the provisions of the aforementioned article.

1. 'Penalty law for collusion in government transactions', Available at <https://rc.majlis.ir/fa/law/show/96365>, accessed on January 16, 2024.

2. 'Amending and approving articles of the bill to intensify the punishment of the perpetrators of bribery, embezzlement and fraud', Available at <https://rc.majlis.ir/fa/law/show/99593>, accessed on January 16, 2024.

3. 'The Law of Punishing Disruptors in the Economic System of the Country', Available at <https://rc.majlis.ir/fa/law/show/91851>, accessed on January 16, 2024.

4. 'The law prohibiting taking commission in foreign transactions', Available at <https://rc.majlis.ir/fa/law/show/92259>, accessed on January 16, 2024.



### 2.1.8. The Law on Prohibition of Holding More Than One Official Position<sup>1</sup>

Enacted on 1 January 1995, this law states in line with Article 141 of the Iranian Constitution that the President, Vice Presidents, Ministers, and government employees shall not hold more than one official position. Regulations approved by the Supreme Leader have been enacted to enforce this law, and government employees at all levels are prohibited from holding multiple positions to prevent administrative and financial corruption, including the abuse of multiple job positions and receiving multiple incomes from various government sources.

### 2.2. The 8-Article Directive<sup>2</sup>

In Iran, there are several significant legal sources pertaining to corruption. One of these sources is the 8-Article Directive of the Supreme Leader in 2001, which holds significant importance in the fight against corruption across all sectors, including the private sector.

1. The Directive urges officials in the three branches of government to remain resolute and not be swayed by objections, as tolerance towards corruption is seen as complicity.
2. It addresses misconceptions and explains that combating corruption will foster a secure economic environment and instill confidence among individuals engaged in healthy economic activities.
3. It underscores the need for those involved in combating corruption to have clean hands and to embody the qualities of reform themselves.
4. It emphasizes that the pursuit of justice must be decisive, precise, and delicate. Additionally, encouraging the righteous and dedicated individuals is recognized as an important duty alongside the fight against corruption.
5. It calls for sincere cooperation among various supervisory departments, including the National General Inspectorate, the Audit Court, and the Ministry of Intelligence.
6. It obligates the Ministry of Intelligence, within its legal responsibilities, to monitor vulnerable areas in the economic activities of the government including foreign transactions, contracts, large investments, national plans, and important economic and monetary decision-making centers.
7. It emphasizes the principle of non-discrimination in the fight against corruption, expressing that no individual or organization should be exempted, and no one can evade accountability by invoking personal or official affiliations.
8. It emphasizes that the fight against corruption should focus on tangible actions and prioritize tackling the root causes rather than trivial issues. Additionally, any information shared with the public should be responsible, avoiding ill-considered statements, while maintaining public peace and confidence.

The Directive of the Supreme Leader plays a crucial role in the legal framework addressing corruption in Iran. It provides guidance and instruction to combat corruption effectively, ensuring the integrity of economic activities and fostering public trust in governmental institutions.

1. 'Law prohibiting holding more than one job', Available at <https://rc.majlis.ir/fa/law/show/92490>, accessed on January 16, 2024.

2. 'Eight-point decree to the heads of the forces on fighting economic corruption', Available at <https://farsi.khamenei.ir/mese-sage-content?id=3062>, accessed on January 16, 2024.



### 2.3. Developments in the Criminal Law

Given that the presence of corruption within government institutions disrupts the administration of public affairs, impedes growth and development, generates dissatisfaction among the populace, and weakens the authority of the government in any society, it is imperative for criminal law to address this significant issue. Criminal law serves as the most essential tool for combating crime within society, and through the implementation of appropriate methods and the formulation of relevant criminal laws, it should strive to safeguard and enhance the integrity of the administrative system. While administrative corruption may not instill the same level of fear as other crimes such as murder and theft, its impact on societal destruction and general deviance surpasses that of other transgressions. In other words, the most conspicuous evidence of the government's and society's deviation from the law manifests in an increase in administrative corruption. If corruption proliferates within the government apparatus, society is confronted with a genuine catastrophe, as government employees constitute the prominent figures within society, and the occurrence of infractions and deviations within this group cannot be easily disregarded.

Iran's penal laws, spanning from the earliest iterations in 1925 (1304 in the Persian calendar)<sup>1</sup> to the current Islamic Penal Code of 2013,<sup>2</sup> have made efforts to combat these crimes by defining various forms of corruption and prescribing punishments for them. However, Iran's accession to the United Nations Convention against Corruption (UNCAC)<sup>3</sup> has prompted the government to adopt repressive and preventive measures through the enactment of the Law on Promoting the Health of the Administrative System and Combating Corruption<sup>4</sup> on 2011 December 10. This law seeks to combat corruption through preventive measures, which were perceived to be lacking in the existing criminal legislation. Notwithstanding, the practical implementation of Iran's legislation in combating such crime exhibits numerous deficiencies, and the society is currently witnessing an escalation in corruption. However, the enactment of the above law represents a novel approach that, if properly communicated to administrative organizations, could prove effective in preventing administrative corruption.<sup>5</sup>

Most recently, the Iranian Islamic Consultative Assembly passed a law on December 5, 2023, aimed at safeguarding whistle-blowers and combating financial crimes. This law, enacted on January 13, 2024, represents a significant step in addressing financial corruption in public administration. Article 2 of the Law enumerates various forms of major financial corruption, including bribery, embezzlement, unlawful misappropriation of public property, abuse of official power, collusion in government transactions, acquisition of commission in domestic or foreign transactions, offenses related to state officials' interference in government and national

1. 'Public Prosecution Law', Available at <https://rc.majlis.ir/fa/law/show/91023>, accessed on January 16, 2024.

2. Available at <https://www.refworld.org/docid/518a19404.html>, accessed on January 16, 2024. Article 36, 47, and 109 specifically address the issue of corruption in the public sector and provides for strict punitive and disciplinary measures.

3. 'The law of accession of the government of the Islamic Republic of Iran to the United Nations Convention against Corruption', Available at <https://rc.majlis.ir/fa/law/show/134837>, accessed on January 16, 2024.

4. 'The Law on Improving the Health of the Administrative System and Combating Corruption', Available at <https://rc.majlis.ir/fa/law/show/802617>, accessed on January 16, 2024. This law is a prime anti-corruption document in the Iranian administrative system.

5. For a review of the preventive functions of transparency in the Iranian criminal policy, see Adel Sarikhani, Rooholah Akrami Sarab, 'The Preventive Functions of Transparency in Criminal Policy', (2013) 77(82) Judiciary Legal Journal 91-116.

transactions, fraud in government transactions, and illegal accumulation of wealth by public employees. The law provides for rewards and protection to be extended to whistle-blowers who expose such corrupt practices.<sup>1</sup>

## 2.4. Major Authorities Fighting Corruption

This section focuses on the major authorities at the forefront of combating corruption in Iran. It provides an overview of the key institutions tasked with investigating, prosecuting, and adjudicating corruption cases. The section explores the roles and responsibilities of the Judiciary Branch, National General Inspectorate, Ministry of Intelligence, Administrative Court of Justice, and the Supreme Court of Audit. By delving into the functions and powers of these authorities, we can gain a deeper understanding of their contributions to the anti-corruption efforts in Iran.

### 2.4.1. The Judiciary Branch<sup>2</sup>

The Iranian Judiciary branch operates in accordance with the provisions outlined in Articles 156, 157, and 158 of the Constitution. Its responsibilities encompass:

1. Adjudicating grievances, infringements, complaints, lawsuits, disputes, and making necessary decisions and actions in matters related to Hasbiyyah affairs.
2. Safeguarding public rights, promoting justice, and ensuring the protection of legitimate freedoms.
3. Overseeing the proper implementation of laws.
4. Detecting crimes, prosecuting offenders, and enforcing the regulations stipulated in the Islamic Penal Code.
5. Taking appropriate measures to prevent crimes and rehabilitate offenders.

The appointment of the Head of the Judiciary, the highest-ranking official within this Branch, is made by the Supreme Leader for a tenure of five years.

### 2.4.2. National General Inspectorate<sup>3</sup>

The National General Inspectorate, established in accordance with Article 174<sup>4</sup> of the Constitution<sup>5</sup> and the Law on the Establishment of the National General Inspectorate (1981-10-11) (as amended in 2014-10-07),<sup>6</sup> is responsible for continuous inspection of all ministries and departments. It appoints extraordinary inspectors and reports violations, deficiencies, and administrative and financial irregularities.<sup>7</sup> The organization conducts financial and administrative inspections at all stages of corrupt and criminal phenomena, whether before, during, or after their occurrence.

1. 'Corruption whistleblower protection law', Available at <https://dotic.ir/news/15714>, accessed on January 16, 2024.

2. Available at <https://eadl.ir>, accessed on January 16, 2024.

3. Available at <https://bazresi.ir>, accessed on January 16, 2024.

4. Iranian Constitution, Article 174: "In accordance with the right of the judiciary to supervise the proper conducting of affairs and the correct implementation of laws by the administrative organs of the government, an organization will be constituted under the supervision of the head of the judiciary branch to be known as the National General Inspectorate. The powers and duties of this organization will be determined by law."

5. 'The Constitution of The Islamic Republic of Iran', Available at <https://irandataportal.syr.edu/wp-content/uploads/constitution-english-1368.pdf>, accessed on January 16, 2024.

6. 'The law on the formation of the inspection organization of the whole country', Available at <https://qavanin.ir/Law/TreeTFext/252219>, accessed on January 16, 2024.

7. Article 2 of the Law on the Establishment of the National General Inspectorate.



### 2.4.3. Ministry of Intelligence<sup>1</sup>

The Ministry of Intelligence, established by the Law on the Establishment of the Ministry of Intelligence of the Islamic Republic of Iran approved on 08-18-1983,<sup>2</sup> aims to acquire and develop security and foreign intelligence, protect against intelligence and counter-espionage, and obtain necessary information about internal and external adversaries to *prevent* and *counteract* their conspiracies against the Country.<sup>3</sup> Additionally, according to Article 10 of the Law, the Ministry of Intelligence is responsible for uncovering subversive conspiracies, espionage, sabotage, and similar activities. Hence, based on its legal duties, the Ministry plays a significant role in combating administrative and financial corruption at all stages of illegal activities.

### 2.4.4. The Administrative Court of Justice<sup>4</sup>

The Administrative Court of Justice is established in accordance with Article 173 of the Constitution<sup>5</sup> and operates under the supervision of the Head of the Judiciary. Its primary purpose is to address individuals' complaints, grievances, and objections against government officials, units, regulations, and by-laws. Pursuant to the amended Law on the Organization and Procedure of the Court in 2023,<sup>6</sup> the Court comprises trial, appellate, general, and specialized boards, and is exclusively located in Tehran.

To ensure accessibility to the Court's services, administrative offices have been established in provincial centers. These offices are responsible for registering plaintiffs' requests and petitions, providing judicial guidance and assistance, and delivering copies of the Court's opinions within their respective jurisdictions. Additionally, they are tasked with executing the orders issued by the Court's ruling enforcement unit within their respective jurisdictions.

Court judges are appointed by the Head of the Judiciary and must possess a minimum of seven years of judicial experience. Presently, the Court operates with 60 trial branches, 29 appellate branches, and 6 execution branches. Each trial branch consists of a president or alternate judge. These trial branches specialize in specific types of administrative claims, and the judges presiding over them adjudicate cases based on their expertise. Decisions rendered by the trial branches can be subject to appeal.

The Court's appellate divisions are comprised of a president and two advisers, with decisions being issued based on the majority opinion. In instances where defendants refuse to comply with the Court's decisions, the defendant may face dismissal from public office for a period of up to five years or deprivation of social rights for a maximum of five years, coupled with compensation for any resulting damages.

It is important to note that the Court does not have jurisdiction to review judicial decisions issued

1. Available at <https://www.vaja.ir>, accessed on January 16, 2024.

2. 'Law establishing the Ministry of Information of the Islamic Republic', Available at <https://rc.majlis.ir/fa/law/show/90795>, accessed on January 16, 2024.

3. Article 1 of the Law on the Establishment of the Ministry of Intelligence of the Islamic Republic of Iran.

4. Available at <https://divan-edalat.ir>, accessed on January 16, 2024.

5. Iranian Constitution, Article 173: "In order to investigate the complaints, grievances, and objections of the people with respect to government officials, organs, and statutes, a court will be established to be known as the Court of Administrative Justice under the supervision of the head of the judiciary branch. The jurisdiction, powers, and mode of operation of this court will be laid down by law."

6. 'Law amending the Law on Organizations and Procedures of the Court of Administrative Justice', Available at <https://rc.majlis.ir/fa/law/show/1778633>, accessed on January 16, 2024.





and components of the country's administrative and executive system, has long been apparent. This prompted the initial concept of coordinating the supervisory agencies within the country. Subsequently, article 221 of the law the Fifth Development Plan<sup>1</sup> in 2011 specified "to establish coordination for the effective functioning of the supervisory system, enhance efficiency, and strengthen the management of the country, the Council of Supervisory Authorities shall be established. This council shall consist of two officials from the supervisory bodies of each branch, appointed by the head of each branch, while preserving their independence within the limits specified in the Constitution." Eventually, the Council was founded in 2012.

Similar councils were also established in 32 provinces, with the Secretariat of the council located in the National General Inspectorate in Tehran. Thus, the Council of Supervisory Authorities was officially recognized in accordance with the law. The Council performs as the Supreme supervisory body examining the shortcomings of the country's supervisory system and providing solutions to enhance its effectiveness and efficiency, identifying strategies to increase productivity, strengthen the country's management system, and providing executive recommendations to officials, and establishing coordination among supervisory bodies for the implementation of monitoring and inspection programs.

#### **2.5.1.1. Provincial Supreme Supervisory Boards**

In November 1922, the First National Employment Law of Iran<sup>2</sup> was enacted and put into effect. Chapter III of this law, titled "Regarding the Procedure for the Trial of Guilty Employees," established specific regulations. According to these regulations, the trial and appellate administrative courts were tasked with addressing instances of administrative misconduct by government employees, operating within the existing judicial system. Since 1967, the administrative courts have been mandated to safeguard the frameworks and rights of citizens and employees in this realm, utilizing the "Administrative Procedure Law."<sup>3</sup>

Following the 1979 Revolution, there were changes in nomenclature, and on February 28, 1984, the first law regarding Boards for Handling Administrative Offenses, in accordance with Article 85 of the Constitution of the Islamic Republic of Iran, was provisionally approved. On November 28, 1993, the current law on Boards for Handling Administrative Offenses was passed by the Islamic Consultative Assembly.<sup>4</sup> Article 22 of this law established the "Supreme Supervisory Boards" to ensure the proper implementation of the law and to foster coordination among the boards responsible for handling administrative offenses within the relevant institutions.

The Supreme Supervisory Board has the authority to nullify all or some of the decisions made by the trial or appellate boards or the relevant institutions if non-compliance with, discrimination in the implementation of or negligence in addressing offenses provided in the law on handling administrative offenses and similar regulations are observed. Currently, there are 32 (one per province) trial boards for handling administrative offenses across the country.

1. Ibid, Available at <https://rc.majlis.ir/fa/law/show/790196>, accessed on January 16, 2024.

2. 'National employment law', Available at <https://rc.majlis.ir/fa/law/show/90706>, accessed on January 16, 2024.

3. 'Payment of legal fees', Available at <https://rc.majlis.ir/fa/law/show/101597>, accessed on January 16, 2024.

4. 'Administrative Offenses Handling Law', Available at <https://rc.majlis.ir/fa/law/show/92332>, accessed on January 16, 2024.



### 2.5.2. Coordination Headquarters for Combating Economic and Financial Corruption<sup>1</sup>

This Coordination Headquarters was established on April 30, 2001, with the following duties and objectives:

1. Implementation of the 8-Article Directive aimed at enhancing the efficiency of the administrative system and combating corruption.
2. Establishing coordination among the three branches of government to enhance the utilization of executive, supervisory, regulatory, judicial, and cultural institutions in promoting the efficiency of the administrative system and combating corruption.
3. Convening meetings of the Coordination Headquarters with the participation of the first deputies of the three branches, ministers, members of Islamic Consultative Assembly, and heads of supervisory bodies.
4. Identifying and addressing corruption-prone areas within the administrative and economic system of the country, promoting transparency, enhancing supervision in those areas, and creating a business-friendly environment.
5. Cultivating an administrative culture that reflects anti-corruption measures of the system within society and internationally.

The performance of the Coordination Headquarters has experienced fluctuations since its establishment, with interruptions in the convening of meetings during certain periods. In 2005, a proposal was raised in the Islamic Consultative Assembly to investigate and examine this headquarters, but the proposal was not accepted by the Speaker of the Assembly that year. Instead, representatives were granted the opportunity to express their concerns in a meeting with the head of the judiciary.

### 2.5.3. Center for Administrative Health Studies and Anti-Corruption in the Judiciary<sup>2</sup>

Given the broad jurisdiction, supervision, and inspection responsibilities, there arises a necessity for a research center that can conduct research and studies in diverse areas related to combating corruption and enhancing administrative integrity. In light of this concern, the Center for Administrative Health Studies and Anti-Corruption in the Judiciary was established within the National General Inspectorate. Its primary objective is to undertake practical and theoretical research projects aimed at bolstering the state of inspection, improving inspection reports, identifying corruption factors, and proposing solutions to enhance administrative integrity. The center was established in 2008. Since its inception, the center has published numerous bi-weekly newsletters, quarterly journals, and books pertaining to the field of corruption.<sup>3</sup>

### 2.5.4. Supreme Council for Combating Money Laundering and Financing of Terrorism<sup>4</sup>

The Anti-Money Laundering Act was approved in 2007.<sup>5</sup> Pursuant to Article 4<sup>6</sup> of this legislation, the Supreme Council for Combating Money Laundering was established to coordinate the sub-

1. Available at <https://www.qavanin.ir/Law/TreeText/85760> and [https://rc.majlis.ir/fa/legal\\_draft/show/831665](https://rc.majlis.ir/fa/legal_draft/show/831665), accessed on January 16, 2024.

2. See <https://discuss.tp4.ir/t/topic/3267/3>, accessed on January 16, 2024.

3. See also <https://rc.majlis.ir/fa/law/show/132663>, accessed on January 16, 2024.

4. 'Instructions for the formation of the High Council for Supervision and Inspection of the Judiciary', Available at [https://rc.majlis.ir/fa/law/print\\_version/1279126](https://rc.majlis.ir/fa/law/print_version/1279126), accessed on January 16, 2024.

5. 'Anti-Money Laundering Law', Available at <https://rc.majlis.ir/fa/law/show/133400>, accessed on January 16, 2024.

6. Available at <https://www.dastour.ir/Print/?LID=426627>, accessed on January 16, 2024.



ordinate entities engaged in the collection, processing, and analysis of news, documents, records, information, and reports. The Council's primary objectives include the establishment of intelligent information systems, identification of suspicious transactions, and combating the crime of money laundering. The Council is chaired by the Minister of Economic and Financial Affairs and comprises the Minister of Industry, Mining, and Trade, the Minister of Intelligence, the Minister of the Interior, and the Head of the Central Bank.

In 2018, the Anti-Money Laundering Act underwent a review and amendment process,<sup>1</sup> resulting in a change of the Council's name to the Supreme Council for Combating Money Laundering and Financing of Terrorism. The Council is entrusted with investigation of suspicious activities and operations related to money laundering and the financing of terrorism, tracking the flow of funds and the transfer of assets in accordance with legal regulations, and reporting suspicious activities and operations. The Ministry of Intelligence, the Iranian Police Force,<sup>2</sup> the Customs Administration,<sup>3</sup> the Central Bank,<sup>4</sup> the National Organization for Civil Registration,<sup>5</sup> the Central Insurance Organization,<sup>6</sup> the Iranian National Tax Administration,<sup>7</sup> the State Organization for Registration of Deeds and Properties,<sup>8</sup> the Audit Organization,<sup>9</sup> the Securities and Exchange Organization,<sup>10</sup> the Central Headquarters for Combating Goods and Currency Smuggling,<sup>11</sup> the Central Headquarters for Combating Narcotics,<sup>12</sup> and the National General Inspectorate<sup>13</sup> are obligated to securely and electronically transmit supplementary information related to suspicious financial transactions and activities involving money laundering to this center.

### 2.5.5. The National Authority for the United Nations Convention against Corruption<sup>14</sup>

Iran officially became a Party to the UNCAC on April 9, 2009,<sup>15</sup> designating the Ministry of Justice<sup>16</sup> as the national authority responsible for implementing the Convention within the country.<sup>17</sup> Some of the objectives of this center include addressing legal gaps for the effective implementation of the UNCAC provisions, active participation in international standard-setting initiatives in the field of anti-corruption, enhancing Iran's standing in international corruption rankings,

1. 'Anti-Money Laundering Amendment Law', Available at <https://rc.majlis.ir/fa/law/show/1107413>, accessed on January 16, 2024.

2. Available at <https://police.ir>, accessed on January 16, 2024.

3. Available at <https://www.irica.ir>, accessed on January 16, 2024.

4. Available at <https://www.cbi.ir>, accessed on January 16, 2024.

5. Available at <https://www.sabteahval.ir>, accessed on January 16, 2024.

6. Available at <https://centinsur.ir>, accessed on January 16, 2024.

7. Available at <https://tax.gov.ir/Pages/HomePage>, accessed on January 16, 2024.

8. Available at <https://ssaa.ir>, accessed on January 16, 2024.

9. Available at <https://audit.org.ir>, accessed on January 16, 2024.

10. Available at <https://www.seo.ir>, accessed on January 16, 2024.

11. Available at <https://epe.ir>, accessed on January 16, 2024.

12. Available at <https://news.dchq.ir/3/>, accessed on January 16, 2024.

13. Available at <https://bazresi.ir>, accessed on January 16, 2024.

14. Available at <https://www.moj.gov.ir/ImportantActions>, accessed on January 16, 2024.

15. 'The law of accession of the government of the Islamic Republic of Iran to the United Nations Convention against Corruption', Available at <https://rc.majlis.ir/fa/law/show/134837>, accessed on January 16, 2024.

16. Available at <https://www.moj.gov.ir>, accessed on January 16, 2024.

17. Available at <https://rc.majlis.ir/fa/law/show/879685>, accessed on January 16, 2024.



strengthening measures to prevent and combat bureaucratic corruption, and facilitating international cooperation and technical assistance in corruption prevention and combat.

### **2.5.6. Committee for the Fight against Corruption, Fraud, and Money Laundering of the Supreme Audit Court<sup>1</sup>**

Following the enactment of the Anti-Money Laundering Act in 2007<sup>2</sup> and the subsequent issuance of its executive regulations in 2010,<sup>3</sup> as well as the establishment of the Anti-Money Laundering Council<sup>4</sup> and its approval of the Implementing Guidelines for Anti-Money Laundering,<sup>5</sup> the Supreme Audit Court has actively integrated the enforcement of this legislation into its agenda since 2011. Consequently, the Committee was established to address these issues. The primary objective of establishing this committee was to ensure compliance with anti-money laundering laws and regulations within the entities falling under its jurisdiction and to enhance the effectiveness and efficiency of implementing these laws and regulations in the fight against money laundering.

As an initial step, the Supreme Audit Court developed monitoring guidelines for ensuring adherence to existing anti-money laundering laws and regulations. These guidelines were disseminated to all audit groups and institutions. Furthermore, in fulfillment of its legal responsibilities and with the aim of benefiting from the experiences of other supreme audit institutions and international audit bodies, the Supreme Audit Court became a member of INTOSAI (the International Organization of Supreme Audit Institutions)<sup>6</sup> and ASOSAI (the Asian Organization of Supreme Audit Institutions).<sup>7</sup> The Court actively contributes to documenting the latest advancements in anti-money laundering audit practices worldwide and within the Asian region. Notably, it successfully developed guidelines for combating money laundering and corruption at the INTOSAI level, which were implemented in 2014. In this regard, the Supreme Audit Court of Iran holds membership and chairs the tenth research project under ASOSAI, titled “Fighting Money Laundering and Corruption (Forensic Auditing and Fraud Detection).”

### **2.5.7. Committee for Combating Money Laundering in Banks<sup>8</sup>**

Pursuant to Article 18 of the third chapter of the Executive Regulations for Combating Money Laundering, approved in 2009,<sup>9</sup> banks, financial institutions, and individuals specified in the law are legally obligated to establish a designated unit responsible for combating money laundering and to notify the Secretariat<sup>10</sup> accordingly. This Committee is tasked with supervising and implementing measures to prevent money laundering within their respective organizations.

1. Available at <https://www.iacpa.ir>, accessed on January 16, 2024.

2. ‘Anti-Money Laundering Law’, Available at <https://rc.majlis.ir/fa/law/show/133400>, accessed on January 16, 2024.

3. ‘Executive Regulations of Anti-Money Laundering Law’, Available at <https://rc.majlis.ir/fa/law/show/136036>, accessed on January 16, 2024.

4. ‘Presenting a report on the activities of the Supreme Anti-Money Laundering Council’, Available at <https://dolat.ir/detail/239946>, accessed on January 16, 2024.

5. Available at <https://www.iacpa.ir/قانون-مبارزه-با-پولشویی>, accessed on January 16, 2024.

6. Available at <https://www.intosai.org>, accessed on January 16, 2024.

7. Available at <https://asosai.org/asosai/>, accessed on January 16, 2024.

8. Available at <https://units.bmi.ir/fa/Unit.aspx?id=9957>, accessed on January 16, 2024.

9. ‘Executive Regulations of Anti-Money Laundering Law’, Available at <https://rc.majlis.ir/fa/law/show/136036>, accessed on January 16, 2024.

10. Available at <https://iranaml.mefa.ir/>, accessed on January 16, 2024.



Article 18 of the aforementioned regulations, outlines the responsibilities of individuals or units assigned with combating money laundering including:

1. Examining, investigating, prioritizing, and providing opinions on the reports submitted by relevant personnel and transmitting the reports to the financial intelligence unit.
2. Monitoring the activities of customers and developing necessary software to facilitate quick access to required information and the systematic identification of suspicious transactions.
3. Inspecting and monitoring the units under their jurisdiction to ensure full compliance with laws and regulations.
4. Monitoring and maintaining records and correspondence related to the relevant entity concerning money laundering and the financing of terrorism, and ensuring adequate financial resources for counter-terrorism efforts.

Since its establishment, the Committee has implemented a range of measures to address money laundering. For instance, the Central Bank of Iran has dedicated a section of its information dissemination platform to the prevention of money laundering. This section comprises resources such as laws, regulations, guidelines, circulars, relevant research literature and translations of relevant international documents. Furthermore, the Ministry of Economic Affairs and Finance<sup>1</sup> has issued a circular mandating banks to implement a comprehensive Anti-Money Laundering (AML) system. This system enables the timely processing of transactional data, tracking the transfer and movement of funds, and identification of payment instruments used. Notably, banking information has been recorded in this system since 2009.<sup>2</sup>

### **2.5.8. Committee for Administrative Health and Safeguarding People's Rights<sup>3</sup>**

This committee is formed to execute the objectives of the Plans of the Administrative System Reform,<sup>4</sup> provisions of the Country Management Services Law,<sup>5</sup> including Articles 90 and 91, and other relevant regulations pertaining to promoting organizational culture, honoring authorities, organizing complaint handling, administrative health, and combating administrative corruption. This committee was established in the ministries,<sup>6</sup> organizations,<sup>7</sup> and institutions<sup>8</sup> in 2015, and its formation process is ongoing. The key responsibilities of the Committee include determining, safeguarding and solidifying people's rights, increasing accountability, responsibility, and public trust, enhancing administrative health, and reducing corruption.

1. Available at <https://www.mefa.ir/en-US/english.mefa/5942/page/Home>, accessed on January 16, 2024.

2. Available at <https://iranaml.mefa.ir/>, accessed on January 16, 2024.

3. 'Guidelines for the protection of people's rights and administrative health', Available at <https://www.shenasname.ir/salamat/2655-bakhsh35>, accessed on January 16, 2024.

4. Available at <https://www.shenasname.ir/tahavol/2372-map93> and <https://rc.majlis.ir/fa/law/show/1072527>, accessed on January 16, 2024.

5. Available at <https://rc.majlis.ir/fa/law/show/130021>, accessed on January 16, 2024.

6. See for instance <https://lorestan.farhang.gov.ir/fa/slamat2>, accessed on January 16, 2024.

7. See for instance <https://bazresi.irantvto.ir/uploads/137/old/salamatedari.pdf> and <https://www.thmporg.ir/note/5366/preview/>, accessed on January 16, 2024.

8. See for instance <https://fa.pasteur.ac.ir/مدیریت-سلامت-اداری-و-صیانت-از-حقوق-مردم>, accessed on January 16, 2024.

### 2.5.9. Commission for Publication and Access to Information<sup>1</sup>

By the order of the President in September 2014, the Commission for Publication and Access to Information was formed. The objectives and responsibilities of this commission include protecting the freedom of information and public access to information available in public procurement institutions, and developing necessary implementation plans in the field of information dissemination. In 2015, the proposal for the Commission regarding the executive bylaw of the Access to Information Act<sup>2</sup> was approved by the Board of Ministers. Furthermore, in 2017, this Commission examined and approved the “Dispute Resolution Procedure for Information Provision.”<sup>3</sup> According to this Enactment, if an institution refuses to provide information to an applicant or provides incomplete information, the applicant can file a complaint with the Commission for further investigation, and if the process continues, the responsible manager may face administrative and criminal penalties.

### 2.5.10. The Fraction for Transparency, Economic Reform, and Financial Discipline<sup>4</sup>

This Fraction was established in the Islamic Consultative Assembly in 2016. Members of the Assembly from various fractions have participated in the sessions of the Transparency Fraction since its inception. The main objective of this Fraction is to influence the transparency process of the legislative branch and to institutionalize a culture of transparency, integrity, and justice. The strategies adopted by this Fraction fall within four categories: legislative, supervisory, executive, and promotional.

### 2.5.11. Headquarters for Transparency in the Welfare Organization<sup>5</sup>

In 2018, the Headquarters for Transparency in the Welfare Organization was established with the aim of undertaking necessary actions to enhance organizational transparency through the development of appropriate strategies in the following areas and reporting to the President of the Welfare Organization:

1. Collaboration in creating the necessary conditions for the effectiveness and further development of the information technology domain in line with organizational transparency.
2. Reformation and elimination of unnecessary processes, with efforts directed towards expanding employee participation in the organizational decision-making and decision-making process.
3. Coordination in enhancing the health of the administrative and financial system through the utilization of modern methods and tools in support of e-government implementation.
4. Expansion of the necessary grounds for data transparency, statistics, information, maps,

1. ‘The law of publishing and free access to information’, Available at <https://iranfoia.ir>, <https://rc.majlis.ir/fa/law/show/780303>, accessed on January 16, 2024.

2. ‘Executive Regulations of the Law on Publishing and Free Access to Information’, Available at <https://qavanin.ir/Law/TreetText/244251>, <https://rc.majlis.ir/fa/law/show/937940>, accessed on January 16, 2024.

3. Available at <https://rc.majlis.ir/fa/law/show/1150862>, accessed on January 16, 2024.

4. ‘The formation of the “Transparency and Sanitization of the Economy and Financial Discipline” faction’, Available at <https://rc.majlis.ir/fa/news/show/974733>, accessed on January 16, 2024.

5. Available at <http://shafaf.behzisti.ir>, accessed on January 16, 2024.



and program plans, presented clearly to stakeholders of the organization.

## 2.6. Corruption Perceptions Index

Overall, the 2000s can be considered as the heyday of institutionalized efforts to combat corruption in Iran. There were five active anti-corruption institutions in Iran in the decade and this reflects the grave situation of corruption meantime. In the first half of the 2010s, the situation improved to some extent as six more institutions joined the efforts in this field, reaching a relatively consistent level with an average ranking of 130-144 out of 180 countries. However, it has recently gained in an alarming rise.

| Year | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Rank | 133  | 144  | 136  | 130  | 131  | 130  | 138  | 146  | 149  | 150  | 147  | 149  |

Table 1: Corruption Perceptions Index (CPI) of Iran in 2012-2023 among 180 Countries

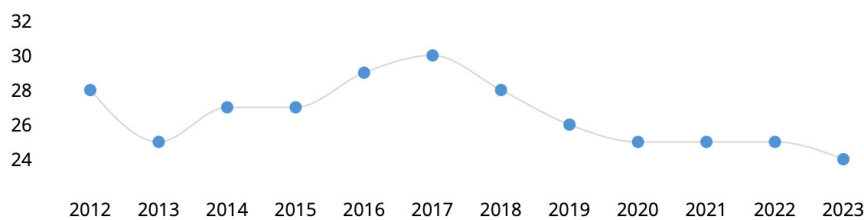


Figure 1: Score Changes of Iran Based on the CPI out of 100

## 3. Analysis and Classification of Anti-Corruption Strategies in Global and Iranian Policies

This section delves into the analysis and classification of anti-corruption strategies employed in global and Iranian policies. It provides an in-depth examination of different approaches and tactics used to combat corruption. Each classification is explored in detail to understand the various methods and measures employed within these strategies. Furthermore, it identifies areas where improvements can be made and offers recommendations for enhancing the existing framework. By critically assessing the strengths and weaknesses of the current system, valuable insights can be gained to inform future anti-corruption initiatives in Iran. Together, these analyses provide a comprehensive understanding of anti-corruption strategies both globally and within the Iranian context.

### 3.1. Classification of Anti-Corruption Strategies

The content of global and Iranian strategies could be classified into three broad categories: economic-financial strategies, cultural-social strategies, and administrative-judicial strategies.

#### 3.1.1. Economic-Financial Strategies

The economic-financial strategies encompass measures such as privatization and transfer, major reforms in economic and commercial systems (e.g., banking, insurance, customs, and taxes), financial discipline and legality, and the elimination of monopoly to promote a more competitive economy.

### 3.1.2. Cultural-Social Strategies

The cultural-social strategies involve improving public services (e.g., medical insurance, job creation, social welfare), enhancing the cultural and social aspects of administrative and economic health, promoting freedom and respecting the right to access information and transparency, improving accountability within the administrative system, and encouraging the participation of the non-governmental sector in anti-corruption programs.

### 3.1.3. Administrative-Judicial Strategies

The administrative-judicial strategies focus on establishing a meritocracy system, ensuring fairness in wages, strengthening personal and professional ethics, enhancing the productivity of administrative procedures, enacting laws and developing preventive programs, implementing deterrent punishments, and establishing comprehensive monitoring mechanisms within and outside the system.

## 3.2. Gap Analysis in the Iranian Legal Framework and Recommendations for Enhancement

The following recommendations are proposed to address existing and potential gaps and to enhance administration, policy, and governance in Iran:

1. Limiting the sphere of discretionary competence of public officials.
2. Implementing systematic supervision through integrated supervisory and regulatory bodies.
3. Establishing and strengthening e-governance infrastructures, such as e-procurement and e-payments.
4. Promoting transparency and accountability in the public sector administration.
5. Institutionalizing both proactive and reactive anti-corruption measures.
6. Fostering international cooperation with successful anti-corruption institutions.
7. Empowering the academic community to research effective anti-corruption strategies.
8. Facilitating and ensuring protection for whistle-blowers.
9. Promoting professional ethics and moral values within the administrative systems.
10. Establishing administrative governance based on administrative constitutionalism.

## Conclusion

In conclusion, the model of good governance, which emphasizes the participation of civil society, the private sector, and the government, has emerged as a successful approach in public affairs administration. By prioritizing indicators such as participation, transparency, accountability, the rule of law, and consensus orientation, this model aims to reduce corruption in public offices and institutions. Through fostering accountability, transparency, and citizen feedback, good governance facilitates the establishment of an efficient and transparent government. Key elements such as meritocracy, clear laws, fair rule of law, civil society engagement, and independent mass media contribute to enhancing accountability, increasing revenues and investments, and combating corruption.

Research indicates that Iran has primarily relied on social strategies, particularly the strengthening of civil society, in addressing corruption. Findings support the need for a robust



strategy centered around empowering civil society to effectively combat corruption. The indicators used in the anti-corruption field, which prioritize civil society strategies, align with relevant variables. Given that good governance indicators emphasize the importance of a strong civil society within political structures, they should play a crucial role in successfully reducing corruption in societies. Civil institutions contribute to this goal by monitoring government performance, promoting transparency, public education, a culture of lawfulness, and the prevention of corruption.

In the broader context, governance is an interactive process where citizens and political elites collaborate to achieve shared priorities. Good governance is characterized by effectiveness, efficiency, transparency, citizen participation, and accountability. Corruption, on the other hand, hampers development, democracy, and good governance, and is symptomatic of inefficiencies within the government system. It is prevalent across various aspects of social life and arises from factors such as a disruptive political environment, weak judiciary, and poor administrative management.

The significance of good governance cannot be understated, as it is crucial for efficient public institutions and a well-functioning political system. However, corruption disrupts this interaction and impedes development, democracy, and good governance. To combat corruption and enhance governance, it is essential to strengthen education, social care, and civil institutions, while promoting civil society participation, transparency, and accountability. Civil society plays a vital role in safeguarding citizens' rights, monitoring government activities, and ensuring a balance of power. Their involvement in decision-making and performance evaluation improves transparency and citizen participation. A developed and informed civil society can effectively monitor anti-corruption measures, contributing to a healthy system. Activities such as monitoring government performance, promoting public education, establishing a culture of lawfulness, and advocating for reform are critical functions of civil institutions.

In Iran, corruption has had detrimental consequences, and efforts to control and combat corruption face obstacles and political considerations. However, by embracing the principles of good governance and empowering civil society, Iran can make significant strides in addressing corruption and promoting effective governance, policy-making and administration. It is imperative to recognize the importance of transparency, accountability, and citizen participation in fostering a system that is resilient against corruption and supportive of sustainable development and democracy.





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