

Research Article

Oversight of Local Councils Between Effectiveness and Sizes - A Comparative Study

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Abstract: Governorate councils serve as legislative and supervisory bodies within each governorate, functioning as localised counterparts to national legislative councils. These elected councils possess the authority to enact local legislation, allowing them to administer their affairs in accordance with the principle of administrative decentralisation, provided they do not contravene the constitution or federal laws under the exclusive jurisdiction of the central government. Each governorate council operates on a four-year term, commencing with its inaugural session, as stipulated in the Governorates Law. The composition of each council is determined proportionally to the population, with an additional seat allocated for every 200,000 residents exceeding one million. Additionally, each governorate has affiliated district councils, which are elected within six months following the governorate council elections. These district councils exercise supervisory authority over state departments within the governorate, excluding courts, military units, universities, and federal government-affiliated institutions. Local councils receive budget allocations from the federal government based on constitutional criteria ratified by the Council of Representatives. Moreover, they may generate financial revenues through service provision and governorate-specific investment projects, although the collection of local fees and fines must adhere to constitutional and federal legal frameworks. This study examines the balance between control and autonomy in decentralised governance, emphasising the importance of financial independence, capacity-building, and legal reforms in enhancing control mechanisms. It advocates for the adaptation of oversight systems to align with specific political and institutional contexts, offering practical recommendations for policymakers.

Keywords: Local Legislation; Iraqi Law; National Legislative Councils; Council of Representatives; Administrative Control; Supervisory Authorities.

1. Introduction

The concept of oversight is intrinsically linked to individuals entrusted with authority and responsibility. The recognition and status associated with such roles may lead to a misconception that they are positions of honour rather than obligations. However, individuals in these roles are accountable for their duties, both administratively and ethically. The two Sheikhs, Al-Bukhari and Muslim, recorded a narration by Ibn Umar (may Allah be pleased with him), in which the Prophet Muhammad (peace be upon him) stated, "All of you are shepherds, and each one is responsible for his flock." A core value in Islam is a sense of awareness of Allah sitting in judgment of all actions, and were all Muslims to internalize this hadith it would bring individual integrity to bear on their lives to aid in societal development and progress [1]. For purposes of governance, oversight is what refers to institutions tasked with ensuring compliance with laws and regulations and preventing corruption and abuse in state institutions. They seek to ensure fairness and transparency through compliance with global audit principles in the context of an independent competent and transparent judicature.

Oversight is carried out in a system of laws and regulations aimed at ensuring speedy resolution of conflicts and enforcement of court decisions. Oversight involves the managerial control of functions or activities through administrative means to ensure compliance with laws and regulations [2]. Oversight is also termed as the exertion of authorised control to oversee conduct, measure the attainment of certain goals, or control mechanical processes. Internal audit acts a key driver in directing operations at a detailed level to enable effective implementation and protection of processes under its scope. Additionally, oversight serves to act as a preventive measure through ensuring accuracy in information utilized by top management in making public policies [3].

Another definition for oversight is evaluating success in relation to expectations in terms of predetermined standards, either internally or externally. Internal oversight is direct surveillance through an authorized authority over a group, while external oversight is exercised by external bodies commissioned by law and regulative bodies. Bodies like the General Audit Bureau are responsible for ensuring compliance with

standard requirements necessary for international certification. For a decentralised form of governance, oversight by the central government of local administrative units is necessary and inbuilt. The potential for these units to become quasi-autonomous states in the overall political process calls for regulative oversight to ensure national integrity. Scholars almost universally agree that such oversight is necessary to maintain state political integrity [4].

Governorate councils are lawmaking and oversight bodies in each governorate and are localized counterparts to national legislative councils. Elected councils are entitled to pass local laws and to govern according to the administrative decentralisation principle provided they aren't in conflict with the constitution or federal laws subject to exclusive jurisdiction by the central government. The governorate council functions on a four-year term starting with its first session according to the Governorates Law. The councils are formed according to proportional representation with respect to the population and an additional seat for each additional 200,000 above one million residents. District councils also work in a connected capacity in every governorate and are subject to election in a later phase in a period of six months following governorate council elections. State departments in the governorate are subject to supervisory jurisdiction by these councils for efficiency in their work except for courts, military units, colleges and universities, institutes and government institutions associated with the federal government.

Local councils receive budget allocations from the federal government based on constitutional criteria ratified by the Council of Representatives. Furthermore, they may generate financial revenues through service provision and governorate-specific investment projects. However, the collection of local fees and fines must comply with constitutional and federal legal frameworks. The study of governorate councils, or local councils, is essential due to the necessity of objectivity and efficiency in the exercise of authority and administrative oversight within governorates. The significance of this topic is further underscored by its role in strengthening the foundational structures of both local and federal governance. Local councils serve as a practical mechanism for implementing administrative oversight within governorates by ensuring compliance with legislative council regulations. Oversight constitutes a

fundamental administrative function within state institutions, and its absence or inefficacy can result in weaknesses in governance. The failure of governorate councils to fulfil their oversight responsibilities, particularly in supervising municipal councils, may lead to inefficiencies in political and administrative processes, undermining the effectiveness of local governance. This research seeks to achieve the following objectives:

1. Examine the role and significance of oversight within state institutions and administrations, both at the level of governorate councils and legislative councils, highlighting the interdependent and dynamic nature of the oversight system in relation to planning and organisational structures.
2. Assess the importance, effectiveness, and scope of federal oversight on governorate councils, focusing on their compliance with legal frameworks, governance principles, and budgetary implementation within governorate administrations.
3. Evaluate federal oversight procedures concerning governorate councils, including their governance over affiliated administrative bodies, financial and investment planning, and the execution of government projects. A well-structured oversight framework facilitates the identification and resolution of administrative challenges.

2. Literature Review

The influence of leadership, organisational capability, and political resources on municipal responsibility has been widely examined in academic research. Scholars categorise the factors affecting accountability into supply-side influences, which include societal and economic challenges, and demand-side factors, such as organisational structures, financial independence, and leadership competencies. Additionally, government transparency is negatively correlated with economic indicators, such as the average age of residents and unemployment rates. This suggests that municipal accountability mechanisms are primarily shaped by local socioeconomic conditions and governance structures.

An emerging area of scholarly interest concerns the factors influencing municipalities' establishment of public service enterprises. [5] explore the relationship between financial reliance on grants and borrowing and the creation of municipal businesses in the United Kingdom. Employing zero-inflated binomial regression models, their study analyses 150 city government datasets from 2010 to 2016. The findings indicate that municipalities receiving higher levels of state funding are more likely to establish public enterprises. Furthermore, the study suggests that municipalities with either exceptionally strong or particularly weak management teams are more engaged in financial enterprises. Consequently, forming new businesses serves as a strategic approach for financially dependent municipalities to achieve greater fiscal autonomy. Regional economic conditions also play a crucial role, as wealthier areas tend to exercise direct control over public enterprises, whereas less affluent regions rely more on external financial assistance.

Another important area of study in municipal governance is on how ecological decentralization affects sustainable development. [6] employ data on thirty Chinese provinces between 2005 and 2016 to explore the influence of inter-municipal rivalry and decentralization policies on green development. Employing a panel vector autoregression (PVAR) model and a super-efficiency SBM-undesirable model, the study analyses the performance of municipalities in propelling sustainability initiatives. The results show that both local competitiveness and environmental decentralisation are necessary to engender green projects at the provincial level. While decentralizing environmental governance promotes groundbreaking green policies, administrative fragmentation and lax regulative oversight are likely to impede long-term sustainability initiatives. Moreover, the findings portray that when municipalities have exclusive responsibility for monitoring compliance with environmental regulations, uneven enforcement is likely to hinder green development initiatives. This emphasizes the importance of having checks and balances in regulations to facilitate municipal innovation while ensuring effective regulative oversight of environmental policies.

Environmental policies regulate local industrial and economic growth, influencing various sectors. [7] examine the impact of environmental constraints on the manufacturing sector using a qualitative geographic Durbin framework. Analysing panel data from thirty autonomous regions in China between 2004 and 2017, the study explores the relationship between policy implementation and economic transformation. The findings indicate that regions with stricter environmental regulations experience more frequent economic restructuring, highlighting a significant spatial correlation between industrial upgrading and regulatory stringency. However, policy effects vary across regions, with some cities adapting more effectively than others. This underscores the dual nature of environmental governance:

while stringent regulations promote sustainable industrial transformation, they may also widen economic disparities between cities with differing regulatory capacities.

Despite their increasing adoption by governments to enhance governance efficiency, the full integration of digital tools remains challenging. Research on smart municipal governance highlights that digital transformation initiatives are heavily dependent on leadership capabilities. Empirical studies conducted in eleven Canadian municipalities suggest that managers require specific technical expertise to oversee the implementation of digital public services. While municipal managers recognise the need to integrate digital governance platforms with existing business applications, many lack the strategic insight necessary for effective utilisation. The importance of enhanced training programmes for local officials managing digital transitions cannot be overstated. Additionally, findings indicate that municipalities with robust organisational structures are better equipped to implement technologically driven governance solutions than those with weaker institutional frameworks.

The financial stability of municipal governments significantly influences their operational effectiveness. [8] propose a comprehensive financial assessment framework to evaluate municipal fiscal conditions through cash flow analysis, expenditure constraints, service delivery evaluations, and long-term financial challenges. Reviewing 33 prior studies, they identify four key dimensions of financial health: (1) present financial standing, including income-to-debt ratios and cash reserves; (2) operational constraints, such as spending caps and financial commitments; (3) service provision efficiency, ensuring continuity of public services even during financial downturns; and (4) future fiscal sustainability, encompassing pension liabilities and long-term budgetary concerns. Their findings indicate that municipalities exercising greater financial control tend to be more accountable and efficient in-service delivery, whereas those with persistent budget deficits are more likely to experience governance shortcomings. The study further highlights the absence of standardised financial evaluation methods, complicating fair comparisons across municipalities. Strengthening fiscal assessment frameworks is essential for improving financial management in local governance.

The effectiveness of municipal procurement is a critical factor influencing governmental outcomes. [9] examine procurement efficiency in LPSEs by surveying 96 Indonesian municipalities. Their study, employing partial least squares (PLS) analysis, finds that goal setting, institutional integration, and staff training significantly enhance procurement transparency. Municipalities with well-defined procurement frameworks and performance targets exhibit more reliable and efficient public purchasing processes. However, common obstacles to effective procurement include excessive bureaucracy, a shortage of skilled personnel, and weak regulatory enforcement. The study recommends increased automation and capacity-building initiatives to address these challenges.

Municipalities are also placing growing emphasis on transitioning to renewable energy governance. [10] assess regional energy policies, incentive structures, and governance frameworks across leading nations, including strategies for solar thermal power plants. Their findings highlight Denmark's carbon trading system, where regional heating companies operate under an integrated model of local and national energy governance. The study indicates that cities with robust regulatory frameworks and financial incentives are more likely to achieve successful transitions to renewable energy. However, it also underscores that the effectiveness of local energy policies is heavily dependent on alignment with national policies and the availability of financial support mechanisms. The literature on municipal governance underscores key factors such as leadership structures, financial autonomy, regulatory policies, digital transformation, and environmental sustainability. It emphasises that municipalities require robust institutional frameworks, economic accountability, and adaptive governance strategies to function effectively. However, challenges such as political constraints, regulatory inconsistencies, and financial dependence continue to hinder optimal governance. Future research should focus on developing standardised governance models that account for variations in administrative capacity, financial independence, and policy effectiveness.

3. Methodology

This study assesses the effectiveness of local council monitoring systems and examines the relationship between council size and qualitative research methods. A comparative governance approach is employed to identify key factors influencing local legislative and supervisory responsibilities. The study evaluates the performance of existing frameworks in terms of compliance with legal and administrative norms through qualitative comparative analysis (QCA). Legislative oversight, decision-making processes, and administrative efficiency

across various municipal councils are examined using this methodology. To assess control effectiveness, the study utilises scholarly literature, legal frameworks, and official publications as secondary data sources, including case studies, policy reports, and legal documents. Government publications, legislative records, and municipal laws provide insight into the legal foundations of control mechanisms, while academic papers from reputable sources offer theoretical perspectives on administrative control and decentralisation. Only literature from the past decade is considered to ensure relevance and accuracy.

A comparative approach is used to evaluate council supervision policies. The data highlights key aspects such as legislative authority, financial control, and administrative autonomy. Council size, funding sources, and legal systems are analysed to determine their impact on oversight effectiveness. By integrating findings from multiple case studies, the study identifies common challenges in local government monitoring and highlights best practices. As the study relies solely on secondary data, ethical clearance was not required. However, all sources are appropriately cited to maintain academic integrity, and policy and legal texts are contextualised accurately. While the study is limited by the absence of primary data, it offers valuable insights into local council oversight. Future research incorporating fieldwork, such as surveys or interviews, could provide a more comprehensive understanding of practical governance challenges. This study contributes to the discourse on local government by offering a systematic approach to analysing legislative and administrative oversight.

4. Results and Discussion

4.1 The Characteristics Of Administrative Oversight

1. **Effectiveness and Efficiency:** The effectiveness of administrative oversight plays a critical role in identifying errors and legal violations, particularly in financial operations affecting budgets, financial statements, and final accounts. It also assesses the efficiency of internal control systems and ensures adherence to relevant regulations, guidelines, and decisions. Moreover, administrative oversight provides essential feedback on organisational goals, facilitating the distribution of responsibilities among employees and supervisors while enhancing managerial skills. It enables the monitoring of pre-established plans, helps identify deviations or errors [11], and supports decision-making by offering well-analysed solutions and recommendations. The primary objective of administrative oversight is to ensure optimal performance. Administrative oversight integrates the principles of efficiency and performance by objectively evaluating policies, systems, and process management. This involves comparing achievements against plans, results against standards, and practices against policies to detect inefficiencies and identify underlying issues. Such an approach directs performance towards enhanced effectiveness and efficiency [12]. An effective control system possesses specific characteristics that determine the quality of internal control methods within an organisation. A well-structured system minimises the need for extensive testing of financial transactions and balances, while any deficiencies indicate weaknesses in internal control. One key characteristic is the segregation of duties, which requires the division of responsibilities among employees to reduce the risk of fraud and unintentional errors in financial reporting. The effectiveness of this approach depends on the clarity and execution of individual roles [13].

2. **Flexibility** is another essential characteristic of an effective control system, ensuring that oversight mechanisms remain adaptable to changing circumstances and vulnerabilities. A flexible control system sustains and adjusts to legislative changes, unforeseen events, and evolving organisational objectives. It should remain functional despite shifting plans, unexpected challenges, or complete system failures. The presence of flexibility enhances administrative oversight by maintaining control over operations while minimising errors and deviations, ensuring alignment with environmental factors and management objectives [14]. Control flexibility supports adjustments in response to legal breaches or failures in achieving key objectives. A rigid system that solely assesses whether a policy leads to legal violations may limit accountability. In contrast, incorporating flexibility fosters self-regulation, enhances transparency, and enables compliance with modern control standards. Temporary flexibility mechanisms prevent lapses in oversight while allowing for emergency adjustments. The availability of alternative strategies for various potential scenarios strengthens control systems by ensuring their adaptability [15]. For control systems to function effectively, accountability must be assigned to specific individuals for assets, liabilities, or operations. The organisational structure defines authority and responsibility, ensuring a clear separation between the controller in the legislative council and the functions of local councils. Authority flows from top to bottom, while responsibility moves from

bottom to top. Responsibilities are formalised through regulatory guidelines and procedures, which define job competencies within the organisational hierarchy [16].

3. **Appropriateness:** In the context of ongoing political transformations, appropriateness has emerged as a key characteristic of effective control systems, ensuring their alignment with institutional needs, size, nature, and requirements. The judiciary plays a crucial role in overseeing administrative control, ensuring that governance mechanisms are tailored to specific institutional functions. Appropriateness entails that control systems must be suited to an institution's operations, personnel, organisational structure, and both internal and external conditions. Control mechanisms for evaluating individual performance differ from those used for financial, marketing, or procurement oversight. Similarly, large institutions require different control frameworks compared to smaller entities [17]. This principle represents the latest evolution in administrative judicial oversight, particularly in adapting and assessing causal factors within decision-making processes. A significant development in this regard is the concept of proportionality control, which involves evaluating the balance between the benefits and harms of a decision. This approach has advanced judicial oversight by introducing a structured assessment of disciplinary decisions, marking a departure from earlier administrative judicial practices. The emergence of proportionality control signifies a qualitative shift in governance oversight, reinforcing a more nuanced and balanced evaluation framework [18]. This form of control has been developed through distinct methodologies and principles aimed at strengthening administrative oversight to uphold the rule of law. Appropriateness is a continuous and evolving process that ensures performance aligns with established objectives and standards. This is achieved by assessing the extent to which actual performance meets predefined goals, facilitating evaluation, correction, and adaptability in control mechanisms. Additionally, the efficiency of control depends on the timely detection of deviations from expected outcomes [19].

4. For decision-making to be effective, the information provided must exhibit key attributes: relevance, accuracy, and timeliness. Relevant information directly addresses the decision problem, while accuracy ensures its reliability. Information that lacks either relevance or accuracy diminishes its value in decision-making. Even highly precise data becomes ineffective if it does not pertain to the decision at hand, just as relevant but inaccurate information leads to misguided decisions [20]. Ensuring compliance with legal and regulatory frameworks, improving organisational efficiency, and promoting accountability. Supervision systems establish formal mechanisms to monitor and evaluate institutional performance, ensuring that operations align with established policies and strategic objectives. Effective oversight mechanisms also contribute to transparency by identifying deviations, enforcing corrective actions, and mitigating risks associated with financial mismanagement or ethical violations [21]. Additionally, supervision aims to enhance institutional credibility by fostering a culture of responsibility among employees and public officials. By implementing structured monitoring frameworks, political and administrative institutions can uphold governance standards, minimise inefficiencies, and strengthen public trust in decision-making processes. The main objectives pursued by supervision include:

1. **Achieving Measurable Progress:** The administrative supervision system oversees organisational operations in alignment with predefined plans and directives. It serves as a strategic tool for assessing progress towards established objectives, ensuring optimal outcomes. Without supervision, both activities and individuals would face significant risks, potentially failing to meet their targets and leading to financial instability or operational failure. Thus, supervision is a critical management function that fosters stability, facilitates goal attainment, and ensures cost-effective performance. Beyond merely detecting deviations from plans and benchmarks, effective supervision enhances the execution of strategies, promoting efficiency and effectiveness in organisational performance [22].
2. **Error Detection:** The administrative supervision system is designed to identify errors and deviations from established objectives, facilitating corrective actions. However, achieving these goals necessitates the timely flow of supervisory information to detect issues before they escalate or become entrenched. This information must circulate across all administrative levels to support both planning and implementation processes [23].
3. **Change:** Managers employ the administrative control system to formulate change strategies and mitigate potential risks. These changes may stem from market fluctuations, new governmental regulations, or the introduction of alternative raw materials. In the contemporary competitive landscape, adapting to change is essential for organisational sustainability and expansion into emerging markets. As such, modern management approaches, strategic advancements, and theoretical developments must align

with ongoing economic and technological transformations [24]. Examples of change include [25]:

1. **Organisational Restructuring:** A company may undertake departmental and reporting structure reorganisation to enhance operational efficiency. Effective change management necessitates clear communication of the rationale behind the restructuring, addressing employee concerns, and providing adequate training to facilitate leadership transitions.

2. **Change in Senior Leadership:** Successful leadership transitions require transparent communication regarding the reasons for the change, structured support for the incoming leader, and proactive engagement with employees to address any concerns. Additionally, clearly defining new roles and responsibilities is essential for maintaining organisational stability.

3. **Implementation of New Policies or Procedures:** The introduction of policies such as remote work arrangements require comprehensive change management strategies. These include effectively communicating policy modifications, mitigating potential resistance, and equipping employees with the necessary resources and support to ensure a smooth transition.

4. **Proposing Corrective Actions:** The administrative control system proposes corrective measures that an organisation's management implements to address errors and deficiencies. This form of control operates independently of government functions and activities conducted by external entities, such as unions, external auditors, and state-led public oversight bodies. Instead, it is directly represented within legislative councils [26].

4.2 The Nature Of Control Over Local Councils

The regulations subjecting provincial councils to the oversight of the House of Representatives establish a constitutional, political, and supervisory framework of control. These provisions place provincial councils under the scrutiny and supervision of the House of Representatives, reinforcing parliamentary oversight through legislative measures derived from the constitution. The constitution functions as the primary supervisory authority for both legislative and local councils. Consequently, the existence of two principal supervisory authorities is based on:

4.2.1. Constitutional Oversight Over Local Councils

The primary purpose of establishing local councils is to address the fundamental needs of provincial residents, including healthcare, education, administration, infrastructure, and direct engagement with citizens through provincial councils, thereby contributing to the overall development of the population. Constitutional and legal oversight, commonly referred to as preventive oversight, ensures that governance adheres to established legal frameworks. The constitution comprises a set of legal principles defining the state's political structure, regulating the exercise of authority, safeguarding individual and collective rights and freedoms, and imposing restrictions that authorities must not exceed in executing their powers [27].

Local councils have been instituted under both international and national laws due to their vital role in fulfilling these responsibilities, as stipulated by constitutional provisions and legislative regulations governing their functions. Legal texts, beginning with the State Administration Law, mandate the formation of a provincial council in each province, financed by the national budget, with its allocation distinct from the budgets of ministries and other state institutions. These councils have the authority to determine provincial priorities and amend specific local projects listed in the ministry's annual budget plan through a two-thirds council vote, provided such modifications do not exceed the expenditure limits set in ministerial plans or undermine national strategic objectives. Furthermore, provincial councils are tasked with overseeing public services, recommending improvements, and advocating for the interests of their constituents [28].

They also have the power to generate and collect revenue independently through taxation and fees, regulate administrative functions within the province, and initiate projects either autonomously or in collaboration with international and non-governmental organisations, ensuring compliance with existing legal frameworks. Administrative decentralisation seeks to grant local authorities autonomy from central government control [29]. Legal scholars predominantly argue that such independence is realised through the election mechanisms governing the formation of these local councils. If the law mandates that council members are elected by provincial residents, the councils function as independent entities distinct from the central government. Conversely, if members are appointed by the central government, the principle of independence is effectively nullified [30].

Thus, the principle of decentralisation is effectively undermined. This perspective is justified by the argument that decentralisation fundamentally aims to address the needs of provincial residents, a function that can be fulfilled by other entities. Additionally, while decentralisation is often linked to democratic governance, some scholars do not consider this connection to be absolute. This viewpoint further suggests that decentralisation should involve opinion-based elections; however, the presence of elections alone does not necessarily guarantee independence. Authorities may still function autonomously even if appointed by the central government, provided that the central authority lacks the power to remove them. Proponents of this perspective argue that certain councils can be established by the central government as long as they are granted safeguards against government interference, such as protection from arbitrary dismissal. Furthermore, they emphasise that the electoral process should be regarded as a mechanism rather than an ultimate objective, necessitating a clear distinction between means and ends [31].

The primary aim of centralisation is to achieve autonomy in addressing local needs, and this objective can still be realised even when council members are appointed rather than elected. Within this framework, provincial councils are vested with the authority to select and appoint governors and their deputies. The governors and deputies appointed by provincial councils prior to the issuance of this directive continue to serve under its provisions. Additionally, provincial councils hold the power to remove governors and their deputies through a two-thirds majority vote, provided that such removals are justified by the reasons stipulated within the directive. If the position of governor or deputy governor becomes vacant, the provincial council has the authority to elect a successor through a majority vote of its members. The governor, as the highest civilian authority in the province, is accountable to the provincial council and is responsible for coordinating, directing, and overseeing activities to ensure the effective implementation of council decisions. The selection, removal, or replacement of the governor must align with the provisions outlined in the state's constitution. In this framework, the deputy governor is accountable to the governor, with the senior deputy assuming the governor's responsibilities in their absence.

Governors and deputy governors may attend regular provincial council meetings but do not possess voting rights. The governor is also responsible for appointing provincial employees, including general managers and other high-ranking officials [32]. However, the appointment of these officials requires the approval of the administrative director, who operates under constitutional guidelines, and must be ratified by a majority vote of the provincial council within two weeks of the appointment. Exceptions apply to general managers whose appointments or dismissals are explicitly governed by state law. Additionally, the governor retains the ultimate authority to dismiss appointed officials, provided such decisions receive majority approval from the provincial council [33].

4.2.2. Legislative Council Oversight of Local Councils

Parliament is primarily responsible for legislating and directly overseeing the provincial councils, with this oversight executed through the local councils. As the highest executive official in the province, the governor falls under parliamentary supervision, in accordance with laws derived from the constitution. Given that the governor is part of the executive authority—one of the three branches of the political system alongside the legislative and judicial authorities—the Parliament holds the absolute right to oversee the executive branch without distinguishing between federal and local authorities, as stipulated in the constitution. The scope of oversight authority is determined by the division of responsibilities between Parliament and the provincial councils, with Parliament supervising the councils, whose primary role is to monitor the governor's performance [34].

Should Parliament determine that a provincial council has failed in its duty to hold the governor accountable, it has the authority to hold the council itself accountable, in accordance with the provisions of the constitution and the law governing non-governorate provinces. This legal framework explicitly states that "the councils are subject to the oversight of Parliament" [35]. For Parliament to effectively oversee the provincial council, it must possess essential information regarding the governor's activities and the executive bodies within the province. Relying solely on communication with the provincial council, particularly when it is under scrutiny for potential shortcomings, is insufficient. Parliament has the right to directly question the governor to obtain relevant information, enabling it to fulfil its oversight role. However, the interpretative decision issued by the Supreme Federal Court has restricted this process to parliamentary questioning, without extending to other accountability mechanisms such as interrogation or broader forms of accountability [36].

Given this limitation, it is crucial to examine the concept of parliamentary questioning, its legal and constitutional implications, and its potential consequences. Constitutional jurisprudence offers various interpretations of parliamentary questioning, depending on the perspective of the author. Nonetheless, the most widely accepted definition among constitutional law scholars is that it constitutes a request for clarification submitted by a member of parliament to a minister or the government to obtain information not previously known to them [37]. While some legal frameworks and constitutions offer slightly varied definitions, the Iraqi constitutional system specifically defines parliamentary questioning through the internal regulations of Parliament. These regulations state that a parliamentary inquiry is a request directed to a minister to clarify an issue of which the member is unaware, verify a reported incident, or ascertain the government's intentions regarding a specific matter [38].

In parliamentary systems, internal parliamentary regulations stipulate that parliamentary questioning does not extend to interrogation. Members are not permitted to engage in discussions or hold the recipient of the question accountable, as the purpose is solely to seek clarification on an issue previously unknown to them or to verify an incident. Parliamentary questioning serves as a means of acquiring knowledge, exchanging perspectives, accessing information, or inquiring about matters unfamiliar to the parliamentarian. Once the requested information is provided, whether the member finds it satisfactory or not, the process concludes without further deliberation or accountability. It does not constitute a form of interrogation or a subject for broader discussion, as it remains strictly between the questioning member and the individual addressed [39].

Consequently, parliamentary oversight extends to both the governor and the president of the provincial council through established parliamentary oversight mechanisms. The interpretative decision of the Supreme Federal Court in Iraq was based on a broad and unambiguous interpretation of constitutional provisions, affirming that a legal text is deemed absolute unless otherwise constrained by an equivalent provision. Given that the constitutional framework grants Parliament unrestricted oversight over the executive authority—without distinguishing between federal and local levels—there are no constitutional provisions that limit the extent of this authority. Thus, the Supreme Federal Court applied the principle of absolute interpretative legality in its ruling [40].

4.3 Supervision Of Councils: Balancing Effectiveness and Scope

Legislative oversight plays a crucial role in evaluating political and administrative activities within local councils, ensuring accountability, and safeguarding assets and operations under its jurisdiction. It provides essential information to facilitate effective control and enhance operational integrity. The concept of legislative oversight has evolved significantly in response to shifts in democratic accountability systems. Legislative oversight frameworks establish policies and regulations that support local policy objectives, ensuring financial protection and the security of other assets. Additionally, these frameworks uphold the accuracy and reliability of oversight mechanisms, reinforcing the principles of internal control. Central government oversight of local units remains a fundamental aspect of decentralisation, preventing these entities from functioning as independent states within the national framework.

Simultaneously, legislative oversight aims to uphold the rule of law and maintain the separation of powers, which are integral to internal control systems. This includes structured organisational frameworks and specific methods employed by governmental units to safeguard policy objectives, ensure procedural accuracy, and enforce legal compliance through local councils. Furthermore, it promotes adherence to local governance policies. The nature of administrative supervision varies globally, depending on the extent of authority granted to local councils. Ultimately, legislative bodies serve as the primary institutions responsible for overseeing provincial councils [41]. As previously discussed, the legislative oversight system aims to achieve the following objectives [42]:

1. Ensuring compliance with legal provisions and their implementation without errors or constitutional violations.
2. Evaluating the effectiveness and efficiency of operations conducted by local councils and administrative bodies.
3. Regulating laws, regulations, directives, and policies adopted by the administration to align with the objectives of the governmental unit.

In view of the above, the researchers argue that internal control, in its broadest sense, serves as a mechanism to ensure that government units implement their programmes and objectives within their designated authority. This includes monitoring funding sources and expenditure patterns. Consequently, internal control plays a crucial role in preventing and detecting errors, safeguarding assets, and identifying deviations, including financial and administrative corruption, which constitute

breaches of the regulations and laws governing government operations. It is the responsibility of government unit management to clearly delineate the roles of legislative and local councils to reduce the risk of administrative corruption or inadvertent errors in financial and administrative records. This is based on the premise that collusion among employees to manipulate records or conceal errors is unlikely. A proper segregation of responsibilities relies on distinguishing between asset custody, record-keeping, and the authority to approve transactions [43].

Legislative oversight and effectiveness are enshrined in the constitution, which explicitly regulates these matters. It permits deputies to focus entirely on their parliamentary responsibilities while retaining their positions. Parliamentary duties are undeniably demanding, making them incompatible with other roles. Legislative oversight of local councils, aligned with the principle of separation of powers, is designed to prevent conflicts of interest and maintain impartiality. This independence is not a concession from the central authority, but an inherent autonomy granted by the legislature, free from central interference. However, this autonomy is not absolute; it remains a relative independence that defines the scope of control or supervision exercised by the central authority over these councils. This ensures the protection of the state's public interest while acknowledging the significance of local interests as a fundamental pillar of governance [44].

The legislative council exercises oversight by defining the jurisdictions of local councils, either by expanding or restricting their legal framework, introducing new legislation, or amending existing laws. Local units are established through laws enacted by the legislative authority, which determines their structure, functions, or potential dissolution. These councils play a vital role in protecting human rights and facilitating communication between the public and the legislative council. In a vast, resource-rich country, voters may expect their representatives to address governance challenges. While reducing some entitlements may be difficult, addressing concerns about legislative competencies would require constitutional amendments beyond the scope of routine dialogue. At the local level, increasing salaries in return for fulfilling parliamentary obligations, with clear provisions preventing misinterpretation, may enhance the integrity of elected officials [44].

Local councils establish their supervisory role and assert their right to oversee state and public finances. However, political realities necessitate compromise, and politicians should prioritise public solidarity over immediate disputes, aiming for long-term agreements. Political forces focus on strengthening party structures, improving governance, and fostering public engagement. The extent of local councils' oversight varies according to the administrative level they represent, with provincial councils exercising broader supervisory powers than district or sub-district councils. Local councils monitor the activities of local executive bodies to ensure proper governance, excluding courts, military units, universities, colleges, institutes, and federal specialised departments from their oversight [45]. Rather than seeking additional seats, which may face similar obstacles if current practices persist, Members of Parliament could benefit from enhancing parliamentary work allowances and improving the efficiency of support bodies, technical secretariats, information departments, and consultation mechanisms. Instead of demanding salary and benefits increases, performance can be strengthened through advancements in political processes. More accessible and effective strategies exist to revitalise the legislative authority and better support its members. However, addressing all issues within the framework of national dialogue remains a constructive approach, as it fosters shared responsibility and collaboration in problem-solving. This approach underscores the platform's effectiveness and commitment to achieving consensus, requiring institutions to recognise and accept its outcomes [46].

Local councils exhibit inconsistent response rates to their responsibilities in assuming a central role within their communities. These disparities arise from varying local conditions, including differences between councils within the same province. Some areas have experienced economic and political isolation, while others maintain open connections with neighbouring countries. Additionally, variations in public awareness and perceptions of the councils' role contribute to these inconsistencies. However, despite some instances of favouritism, such tendencies do not amount to a widespread phenomenon. Conflicts over jurisdiction between councils, organisations, and executive administrations, along with challenges in representing diverse population segments, have contributed to disparities in the material and human resources available to local councils. Despite these challenges, institutions, organisations, and national research centres focused on governance are actively working towards solutions. Through workshops, focus groups, and specialised training courses, efforts are being made to facilitate knowledge exchange and improve governance practices.

Many policies adopted by local councils may diverge from governmental priorities, reflecting a genuine, albeit costly, reformist inclination. Consensus remains on the importance of dialogue,

adherence to constitutional provisions, and the delineation of powers among legislative, local, and judicial bodies. The financial sustainability of local councils depends on their ability to implement tax mechanisms, foster a tax culture within communities, and manage available resources within their administrative boundaries. Furthermore, councils play a key role in overseeing development processes, enhancing self-generated revenue, and promoting investment and private sector partnerships [47]. Ensuring inclusive and balanced discussions without bias or exclusion is essential. Current challenges demand a focus on constructive debate, where ideas, rather than individuals, are critically examined. Politicians must prioritise the public good while acknowledging party interests, yet rational governance should prevail. Decision-making should be guided by constitutional principles, performance monitoring, and objective evaluation, ensuring that recommendations presented to higher authorities remain neutral and independent of internal or external pressures [48]. Additionally, the protection of human rights must be upheld, guaranteeing both specific and general rights as enshrined in the constitution.

5. Theoretical and Practical Implications

The findings of this study hold significant theoretical and practical implications for the field of administrative supervision and governance. Theoretically, the study contributes to existing literature by elucidating the role of monitoring systems within decentralised administrative structures. Traditional governance models suggest that centralised oversight enhances accountability, yet this study highlights the necessity for adaptive and flexible monitoring, particularly in local councils where governance structures differ based on political authority, population size, and financial autonomy. A key theoretical insight is the relationship between autonomy and control. Checks and balances reduce corruption but also have the potential to unduly limit local and regional governance. The findings of this study are in consonance with governance theory arguing for a balance between local councils retaining operational autonomy but subject to systematic review. Institutional theory, backed by this research, prioritizes formal and informal limits to influence governance habits in line with financial, political, and legal considerations rather than across-the-board remedies.

Practically, the study provides policymakers, government administrators, and officials with important insights. A critical observation is a positive relationship between oversight effectiveness and financial autonomy. Diversified revenue bases among local councils—investment schemes, service charges, and local taxation—have superior governance capacity in comparison to councils relying only on federal subsidies. Thus, policymakers must emphasize initiatives aimed at increasing financial autonomy with firm accountability measures. A major practical implication concerns capacity building. The study reveals administrative inefficiency, technical inadequacy, and a shortage of effective digital monitoring instruments to be main hindrances to effective oversight. As such, national governments need to invest in training schemes, adopt digital governance platforms, and put in place performance review frameworks to empower local councils to administer efficiently.

In addition to this, digital technological integration, specifically data-driven governance, has the potential to boost transparency and accountability immensely. The government can utilize systems of real-time reporting, automate audit processes, and utilize artificial intelligence to monitor compliance to strengthen oversight functions. Legislative changes are also necessary to streamline governance efficiency. Detailed laws setting forth clear guidelines on the goals, functions, and limits of oversight bodies can boost governance effectiveness. The findings of this study also apply to international organisations, donor agencies, and institutions of governance engaged in governance reform. The findings illustrate that policies of governance effective in a particular context might not be directly transferable to another setting, lending emphasis to country-specific methods in administrative oversight. Instead of adopting uniform models of governance, international institutions should customize their advice according to each nation's discrete political, economic, and institutional environment.

6. Limitations and Future Directions

This work has several caveats to be noted. A chief limitation lies in its dependence on secondary information in form of government reports, policy documents, and past studies. Though valuable information can be gleaned from them individually and collectively, they might be incomplete in addressing administrative oversight in particular in terms of informal sources of power, politics interference, and bureaucratic opposition. Subsequent studies must utilize primary data in form of interviews conducted with legislators, administrators, and experts in governance to

solve these gaps and improve knowledge about monitoring systems. The other flaw lies in the geographical scope of studies. While its findings have global applicability in different models of governance, they are derived predominantly from regional case studies. Administrative frameworks, regulating conditions, and polity contexts differ and may vary between them. Therefore, their effectiveness in oversight varied. Subsequent studies must be comparative in nature with more than one such region to establish cross-patterned trends and best practices.

Furthermore, this study is largely concerned with formal oversight mechanisms like legislative audits, financial controls, and administrative reviews. Yet informal monitoring processes—such as citizen participation, public scrutiny through media, and social accountability programs—also contribute significantly to increasing government transparency and effectiveness. Subsequent studies must investigate formal-informal oversight monitoring interaction in instances where institutional monitoring is weak or politicized. Finally, this study does not thoroughly investigate how emerging technological advancements affect administrative oversight. More and more governments are turning to digital monitoring instruments like blockchain, artificial intelligence, and big data analytics to move towards transparency and efficiency. Subsequent studies must evaluate the scalability, cost-effectiveness, and effectiveness of oversight models based on technology in relation to conventional strategies. The potential of smart city initiatives and e-governance in improving local council accountability also needs to be examined.

Another area of future work is in the longitudinal examination of oversight reforms. Governance analysis tends to emphasize static assessments rather than monitoring changing effects of policy redesign. Longitudinal studies must investigate how decentralisation of funds, capacity development programs for governance, and regulatory adjustments contribute to long-term effectiveness of administrative oversight. Additionally, this investigation emphasizes how political constraints influence oversight systems, especially in institutions where governance is shaped by election-driven politics, lobbying, and elite agendas. Subsequently, future work must investigate how executive-legislative dynamics, party affiliations, and party competition influence governance work. This is critical to ensuring oversight institutions are protected against political meddling and held to account in democratic systems. Although this investigation develops administrative oversight knowledge, several areas of inquiry remain unresolved. Resolving these constraints through longitudinal studies, cross-country comparison, technological assessments, and primary data will build on theory in governance and will lead to more effective policy suggestions. Local government oversight capacity must be strengthened through a multi-stakeholder strategy including legislators, civil society actors, global organisations, and technologists.

7. Conclusion

The supervisory role of the proposed Union Council, as outlined in the constitution, must be effective, particularly given its inclusion of representatives from regions and provinces. The legislation governing this council should ensure rigorous executive oversight while preserving the independence of provincial councils. Simultaneously, it must safeguard public interests and uphold the state's overarching public policy. Legislative councils are required to adhere to two key laws: the General Authority for Monitoring the Allocation of Federal Revenues, which oversees the distribution of grants, aid, and international loans, ensuring transparency, fairness, and optimal utilisation of federal financial resources across regional and non-regular provincial governments. Additionally, constitutional provisions on oversight must be strictly enforced in parliamentary sessions, without allowing political considerations among major blocs to compromise parliamentary scrutiny. Enhancing citizen complaint mechanisms, strengthening ties between the Council and civil society institutions, and fostering continuous collaboration with these organisations are crucial. Civil society provides valuable support in executing supervisory functions, and its engagement can enhance monitoring effectiveness. However, deviations from established oversight practices or deficiencies in governance can contribute to administrative corruption. Therefore, strengthening key aspects of supervisory performance is essential to improving overall monitoring effectiveness.

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