UNDP

Project-End Evaluation
Strengthening the Rule of Law and Human Rights to Sustain Peace and Foster Development in Iraq

Country of the evaluation intervention:
Republic of Iraq

Date of the Report:
23 November 2024

Time frame of the evaluation:
23 September 2020 - 30 October 2024

Evaluation commissioned by **UNDP IRAQ**

Report prepared by **Andrei IOVU**,
Doctor of Law, International Evaluation Consultant

IRAQ 2024

DISCLAIMER

The analysis and recommendations of this report do not necessarily reflect the views of the United Nations Development Programme, stakeholders who participated in data collection, or project beneficiaries. This report was prepared by an external evaluator using evaluation methodology to address the objectives established in the Terms of Reference.

ACKNOWLEDGEMENTS

Project/outcome Information	
Project/outcome title	"Strengthening the Rule of Law and Human Rights to Sustain Peace and Foster Development in Iraq" (initially named: "Strengthening Justice Sector Capacities to Uphold the Rule of Law in Iraq")
Project Number	00115890
Corporate outcome and output	UNSDCF outcome 3.1: Strengthened institutions and systems deliver people-centered, evidence and needs-based equitable and inclusive gender and age-responsive services, especially for the most vulnerable populations, with particular focus on advocating for women's leadership in decision-making processes.
Country	Iraq
Region	The Regional Bureau for Arab States (RBAS)

	Start	Planned end
Project dates	September 23, 2020	October 30, 2024

Total committed budget	USD 7,434,000 (Initial Phase: USD 2,000,000; Expansion Phase: USD 5,434,000)
Funding source	United States Government through the Bureau of International Narcotics and Law Enforcement Affairs (INL)
Implementing party	UNDP Iraq

Evaluation Information	
Evaluation type (project/ outcome/thematic/country programme, etc.)	Project-End Evaluation
Final/midterm review/ other	Final Evaluation

Period under evaluation	Start	End
	September 23, 2020	October 30, 2024

Evaluator	Andrei IOVU, Doctor of Law, International Evaluation Consultant
Evaluator's contact details	andrei_iovu@ymail.com; +373 68677718

Evaluation dates	Start	Completion
	July 18, 2024	November 23, 2024

Table of Contents

Abbreviation	Description
AML-CFT	Anti-Money Laundering and Counter Financing of Terrorism Office
CoI	Commission of Integrity
CPD	Country Programme Document
FBoA	Federal Board of Supreme Audit
FBoSA	Federal Board of Supreme Audit
FGD	Focus Group Discussion
FIU	Financial Intelligence Unit
GIZ	German Agency for International Cooperation
IEO	Independent Evaluation Office
INL	Bureau of International Narcotics and Law Enforcement Affairs
ISIL	Islamic State of Iraq and the Levant
JICA	Japanese International Cooperation Agency
KII	Key Informant Interview
KRI	Kurdistan Region of Iraq
M&E	Monitoring and Evaluation
MENA FATF	Middle East and North Africa Financial Action Task Force
MoI	Ministry of Interior
NATO	North Atlantic Treaty Organization
OECD/DAC	Organisation for Economic Co-operation and Development/Development Assistance Committee
ONSA	Office of the National Security Advisor
PiP	Project Initiation Plan
PMSU	Programme Management Support Unit
RBAS	Regional Bureau for Arab States
RoL	Rule of Law
SGBV	Sexual and Gender-Based Violence
SJC	Supreme Judicial Council
SOP	Standard Operating Procedure
SSR	Security Sector Reform
STR	Suspicious Transaction Report
ToR	Terms of Reference
UN	United Nations
UNDP	United Nations Development Programme

Abbreviation	Description
UNEG	United Nations Evaluation Group
UNFPA	United Nations Population Fund
UNITAD	United Nations Investigative Team to Promote Accountability for Crimes Committed by Da'esh/ISIL
UNODC	United Nations Office on Drugs and Crime
UNSDCF	United Nations Sustainable Development Cooperation Framework
US	United States
USD	United States Dollar

PROJECT OVERVIEW

The "Strengthening the Rule of Law and Human Rights to Sustain Peace and Foster Development in Iraq" project, implemented by UNDP Iraq in partnership with the United States Government's Bureau of International Narcotics and Law Enforcement Affairs (INL), represented an initiative to transform Iraq's capacity to investigate and prosecute financial crimes. Launched in September 2020 with an initial budget of USD 2 million, the project expanded in September 2021 with additional funding of USD 5.434 million, bringing the total investment to USD 7.434 million.

The project evolved from an initial focus on training 100 judicial officials to a comprehensive capacity-building program reaching over 1,300 participants across 11 key institutions in both federal Iraq and the Kurdistan Region. This expansion reflected the project's adaptation to emerging needs and its success in fostering unprecedented cooperation between federal and regional authorities in tackling financial crimes.

PURPOSE AND OBJECTIVES

This evaluation was commissioned by UNDP Iraq to serve multiple decision-making purposes:

- For UNDP Iraq: To inform future programming in rule of law and human rights by assessing performance and identifying lessons learned
- For the Government of Iraq: To understand how institutional changes can be sustained and expanded
- For INL (donor): To ensure accountability and inform strategic decisions about future support to Iraq's justice sector

The evaluation's timing immediately following project completion allowed for comprehensive assessment while institutional memory remained fresh, focusing particularly on the project's contribution to transforming how Iraqi institutions approach financial crime investigations.

The evaluation scope covers the full project implementation period from September 2020 to October 2024, encompassing all activities across Baghdad and Erbil governorates including conceptualization, design, implementation, monitoring, reporting and evaluation phases. The main areas of inquiry focused on:

- Evaluating the project's relevance to current needs of Iraq's justice and law enforcement system
- Assessing efficiency in transforming inputs into outputs and outcomes
- Examining effectiveness in achieving planned outputs and outcomes
- Analyzing sustainability of project benefits beyond completion
- Evaluating coherence and synergies with other initiatives
- Assessing integration of human rights and gender considerations
- Measuring the project's contribution to transforming how Iraqi institutions approach financial crime investigations

EVALUATION APPROACH AND METHODS

The evaluation employed a mixed-methods approach combining:

- Document review of project materials and strategic frameworks
- Semi-structured interviews with 37 stakeholders across implementing agencies, direct beneficiaries, and external stakeholders

- Focus group discussions with key institutions including the Supreme Judicial Council, Federal Commission of Integrity, Federal Board of Supreme Audit, and Public Prosecution Agency of the KRI
- Quantitative survey of 514 participants (66 female, 448 male) representing all 11 target institutions
- Analysis of training outcomes and institutional changes
- Contribution analysis to assess the project's role in strengthening investigative capacities

The methodology emphasized participatory approaches and triangulation of findings while maintaining sensitivity to local context and gender considerations. The evaluation integrated utilization-focused and rights-based approaches to ensure both practical utility for stakeholders and adherence to human rights principles throughout the assessment process.

PRINCIPAL FINDINGS

The evaluation revealed several significant findings across the key assessment criteria:

Relevance: The project demonstrated strong relevance by successfully evolving from targeted judicial training to a system-wide capacity building initiative. This is evidenced by the project's expansion from an initial target of 100 to reaching 1,300 beneficiaries through multiple training modalities. However, the evaluation found that systemic challenges in Iraq's justice sector, particularly in institutional coordination and investigation procedures, indicate the need for sustained long-term engagement beyond the project's scope.

Efficiency: The project demonstrated operational efficiency in resource utilization while maintaining implementation quality, despite a complex operating environment. This is reflected in consistently high budget utilization rates across both phases of the project, with the initial USD 2 million phase achieving full implementation and the expansion phase maintaining a 98.2% implementation rate against planned expenditure. Through innovative solutions such as establishing dedicated training facilities at the Judicial Institute and combining delivery approaches, the project optimized resources while facilitating inter-agency collaboration. During peak COVID-19 restrictions, the project maintained a 73% implementation rate through effective adaptation of delivery methods.

Effectiveness: The evaluation found substantial achievement of planned outputs and outcomes across all three main components. The project exceeded its target for judicial workshops (203 judges trained versus target of 200), achieved its target for follow-up workshops (525 participants), met its target for auditing workshops (150 participants), and nearly met its target for task force workshops (1,042 participants out of targeted 1,050). More significantly, the project catalyzed systemic changes in how Iraqi institutions approach financial crime investigations, evidenced by the Chief Justice's directive institutionalizing task force approaches and the Commission of Integrity's successful recovery of 100 billion Iraqi dinars through improved investigation techniques.

Sustainability: The project established sustainable changes through formalized procedures and coordination mechanisms, though with varying levels of success across institutions. The evaluation found that 73% of beneficiaries believe project benefits will continue beyond completion. However, political interference in high-level cases, complex governance structures, and limited digitization of systems pose risks to long-term sustainability. The project's success in establishing foundational changes, such as the integration of the Financial Investigations Handbook into the Judicial Institute's curriculum, must be balanced against these persistent challenges.

Coherence: The project's unique contribution lies in its unprecedented achievement in bringing together and coordinating 11 institutions across Federal Iraq and Kurdistan Region in financial crime investigation. This was demonstrated through the successful development of standardized procedures adopted by both federal and regional authorities, enhanced inter-agency cooperation mechanisms, and improved coordination between federal and regional authorities.

Human Rights and Gender Integration: The project took a deliberate approach to human rights integration by embedding essential protections within standard investigation procedures rather than emphasizing explicit human rights terminology. While 92% of participants confirmed strengthened rights-based practices, gender mainstreaming showed more limited progress. Female participation remained at 13% overall, though reaching higher rates of up to 28% in specialized units. The evaluation reveals that while each dimension showed some progress, the lack of comprehensive gender integration at the design phase created cascading limitations throughout implementation and monitoring.

MAIN CONCLUSIONS

The evaluation concludes that the project has played a transformative role in strengthening Iraq's capacity to investigate financial crimes, particularly through its success in fostering unprecedented cooperation between federal and regional institutions. This achievement is especially significant given the historical challenges in coordinating across these jurisdictional boundaries. However, the persistence of systemic challenges in Iraq's justice sector indicates the need for sustained long-term engagement beyond the project's current scope.

While the project demonstrated operational efficiency and successful adaptation to various challenges, the sustainability of its impacts shows varying levels of success across different institutions. This variation suggests the need for more structured support mechanisms to ensure the continuation of positive changes, particularly in maintaining inter-agency coordination and applying new investigative methodologies.

The project's unique contribution lies primarily in its success in bringing together and coordinating 11 institutions across Federal Iraq and the Kurdistan Region, creating new frameworks for cooperation in financial crime investigation. However, opportunities exist to strengthen donor coordination and enhance synergies with other initiatives in the justice sector.

KEY RECOMMENDATIONS

For UNDP Iraq:

RECOMMENDATION 1 (High Priority): Future UNDP projects should establish permanent coordination mechanisms between federal and regional institutions, building on the successful task force approach demonstrated in this project. The focus should be on institutionalizing these coordination frameworks through formal Chief Justice mandates and integrating validated investigation procedures into long-term institutional structures. Specific actions for future programming include:

- Creating permanent inter-agency coordination committees with formal mandates
- Developing standardized operating procedures for financial crime investigations
- Instituting regular review mechanisms to assess coordination effectiveness

RECOMMENDATION 2 (High Priority): Future capacity building initiatives should expand the successful training model developed in this project into a comprehensive development system through the Judicial Institute. Future programming should focus on:

- Integrating financial investigation modules into permanent curricula
- Establishing certification programs for financial crime investigators
- Creating sustainable knowledge management systems

For Iraqi Justice Sector Institutions:

RECOMMENDATION 3 (Medium Priority): Building on lessons learned from this project, Iraqi justice sector institutions should implement more robust gender-responsive investigation protocols and create professional development pathways specifically supporting female investigators and judges. Future initiatives should focus on:

- Developing inclusive investigation protocols considering gender and disability

- Establishing institutional mechanisms for regular gender impact assessment
- Creating mandatory gender sensitivity training programs

For Iraqi Justice Sector Institutions and UNDP:

RECOMMENDATION 4 (High Priority): Drawing on the project's experience, future collaborative efforts between UNDP and Iraqi institutions should prioritize implementing integrated case management systems and secure data analysis capabilities. Future initiatives should include:

- Implementing comprehensive digital case management systems
- Developing secure data analysis capabilities
- Creating standardized digital platforms for information sharing

RECOMMENDATION 5 (High Priority): Building on the successful federal-KRI cooperation achieved in this project, future initiatives should focus on establishing permanent liaison offices with clear protocols for cross-jurisdictional investigations. Key actions should include:

- Creating unified investigation protocols
- Developing bilingual resource materials
- Instituting regular joint training programs

For Policy Makers and Legislative Bodies:

RECOMMENDATION 6 (Medium Priority): Based on insights gained from this project, future legislative reform efforts should focus on updating anti-money laundering legislation to align with international standards. Priority areas should include:

- Harmonizing federal and regional legal frameworks
- Developing protective provisions for investigators
- Strengthening asset recovery mechanisms

For UNDP Iraq and Iraqi Justice Sector Institutions:

RECOMMENDATION 7 (Medium Priority): Future programming should enhance international cooperation by establishing formal partnerships with regional financial intelligence units and structured knowledge exchange programs. Key focus areas should include:

- Developing partnerships with regional financial intelligence units
- Creating protocols for international asset recovery cooperation
- Implementing regional training programs with international expertise

The transformation of Iraq's justice sector in the post-ISIL period presented both urgent challenges and unique opportunities for strengthening financial crime investigation capabilities. This evaluation examines UNDP Iraq's response to these challenges through its partnership with the United States Government's Bureau of International Narcotics and Law Enforcement Affairs (INL) in implementing the "Strengthening the Rule of Law and Human Rights to Sustain Peace and Foster Development in Iraq" project, which concluded in October 2024.

At a time when Iraq faced significant governance challenges, with public trust in state institutions at historic lows and financial crimes undermining economic recovery, this project aimed to transform how Iraqi institutions investigate and prosecute complex financial crimes. The project's evolution from an initial pilot phase to a complex capacity-building initiative engaging eleven key institutions across federal Iraq and the Kurdistan Region reflects the complexity and ambition of this undertaking.

Conducted during the final phase of implementation, this evaluation assesses the project's performance, outcomes and objective attainment through comprehensive analysis of its alignment with changing conditions. The evaluation examines the project's effectiveness, efficiency, relevance, sustainability and broader impact in transforming how Iraqi institutions approach financial crime investigations, while generating lessons learned and recommendations to ensure sustainable results. Particular attention is given to analyzing the integration of rights-based approaches, gender equality considerations, and social/environmental standards throughout implementation.

This evaluation serves multiple decision-making purposes. For UNDP Iraq, it provides insights to inform future programming in rule of law and human rights, building on the experiences and lessons learned from this project. For Government of Iraq stakeholders, the report presents how institutional changes can be sustained and expanded, particularly in strengthening investigation and prosecution capabilities. For INL, the evaluation offers accountability for resources invested while informing strategic decisions about future support to Iraq's justice sector.

2.1 WHAT IS BEING EVALUATED

The evaluation examines UNDP Iraq's project "Strengthening Justice Sector Capacities to Uphold the Rule of Law in Iraq" (later "Strengthening the Rule of Law and Human Rights to Sustain Peace and Foster Development in Iraq"), implemented with the United States Government's Bureau of International Narcotics and Law Enforcement Affairs (INL).

The project started with USD 2,000,000 in September 2020 for pilot trainings and assessments. After successful implementation, it expanded with USD 5,434,000 in September 2021, running until October 30, 2024.

Figure 1: *Project Timeline*
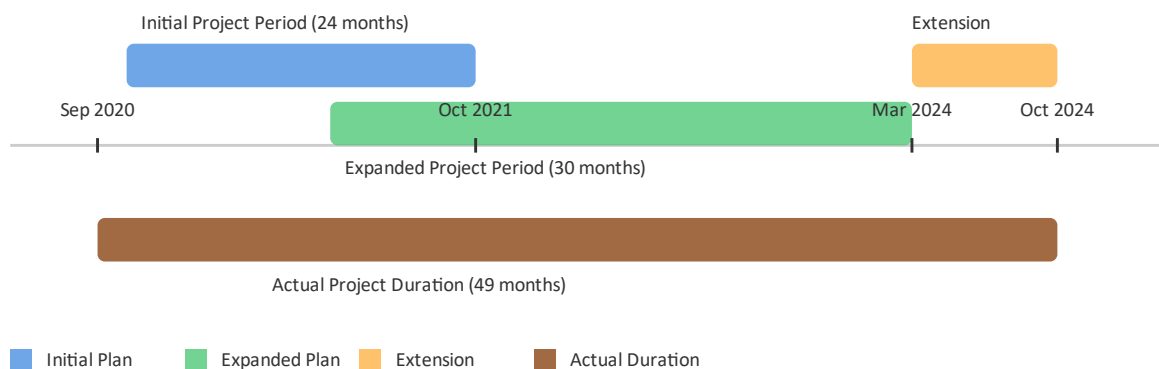
2.2 PROJECT PARTNERS AND PARTICIPANTS

The Project's key partners included the implementing agency, donor agency, and federal and Kurdistan Region of Iraq (KRI) level partners (Project Proposals; Narrative Reports 2020-2024):

1. Implementing Agency

United Nations Development Programme (UNDP) Iraq	UNDP Iraq managed and coordinated the project, working with federal and KRI government partners. Its roles: - Led planning, implementation, and monitoring - Connected donor agency with Iraqi institutions to align objectives - Provided technical assistance for institutional capacity building - Documented and reported outcomes to stakeholders

2. Donor Agency

Bureau of International Narcotics and Law Enforcement Affairs (INL), United States Government	INL funded the project and: - Provided financial resources for activities - Guided strategic direction through Project Board membership - Aligned project with U.S. justice and law enforcement policy goals

3. Federal Level Partners (Participants)

Supreme Judicial Council (SJC)	The Supreme Judicial Council, Iraq's main judicial authority, served as primary federal beneficiary:

	- Investigating judges and prosecutors trained in complex organized and financial crime cases - Contributed to decision-making and planning through Project Board participation
Ministry of Interior (MoI)	Internal security and law enforcement: - Investigators received training in investigative techniques - Coordinated between police and judicial authorities with UNDP support
Commission of Integrity (CoI)	Independent anti-corruption authority: - Investigators and auditors trained in corruption detection and prosecution - Developed improved anti-corruption procedures
Federal Board of Supreme Audit (FBoSA)	Supreme audit body overseeing government finances: - Auditors trained in detecting financial irregularities - Developed transparency and accountability frameworks
Financial Intelligence Unit (FIU) of the Central Bank of Iraq	Financial transaction analysis unit for anti-money laundering and counter-terrorism financing: - Financial analysts trained in advanced analytical methods - Helped create regulatory frameworks for financial crimes

4. Kurdistan Region of Iraq (KRI) Level Partners (Participants)

Judicial Council of the KRI	Kurdistan Region's highest court: - Training for investigating judges and prosecutors matched federal program - Aligned judicial practices with federal standards
Ministry of Interior of the KRI	Kurdistan Region's security and law enforcement body: - Investigators trained in advanced investigative procedures - Coordinated with federal agencies on law enforcement
Ministry of Justice of the KRI and Its Prosecution Department	KRI justice administration: - Prosecutors trained in legal processes and case management - Improved regional legal frameworks
Commission of Integrity of the KRI	Regional anti-corruption authority: - Investigators and auditors trained in anti-corruption measures - Aligned efforts with federal counterparts
Board of Supreme Audit of the KRI	KRI government audit authority: - Auditors trained in financial oversight methods - Matched federal audit standards
Asayish Agency (Kurdish Intelligence Service)	KRI's intelligence body: - Personnel trained in financial crime intelligence gathering - Strengthened inter-agency security cooperation

2.3 CONTEXT AND PROBLEM ANALYSIS

The project responded to challenges in post-ISIL Iraq's justice sector:

Systemic Issues:	- Public trust in government eroded through poor justice delivery and basic services, shown by protests demanding service access and corruption-free governance (Common Country Analysis 2020) - Corruption drained $300 billion in public funds since 2003, placing Iraq among ten most corrupt countries globally (Common Country Analysis 2022) - Organized crime networks use money laundering and illicit financing in Iraq's cash-based economy (Baseline Assessment Report)
Technical Limitations:	- Limited capacity among investigating judges to lead complex financial investigations, with investigations typically beginning only after criminal

	charges are filed rather than proactively identifying suspicious transactions (Mid-Term Evaluation) - Communication between judges and law enforcement relies on slow written correspondence, delaying time-sensitive investigations (Baseline Assessment Report) - Investigation procedures lag behind modern financial crime methods, especially in tracking informal transfers like hawala[1] (Follow-up Workshop Reports 1-16)
Institutional Challenges:	- Fragmented approach to financial crime investigations with limited coordination between federal and regional institutions, hampering effective prosecution of cross-jurisdictional cases (Project Board Meeting Minutes, December 2023) - Weak institutional mechanisms for sharing information and coordinating investigations across different agencies, leading to ineffective asset recovery efforts (Direct Beneficiary Interviews) - Absence of standardized procedures for conducting financial investigations, resulting in inconsistent approaches and reduced effectiveness in combating complex financial crimes (Handbook Review Report, April 2024)

2.4 EXPECTED RESULTS MODEL AND RESULTS FRAMEWORK

The project's expected results model and results framework were initially outlined in the Project Initiation Plan and later expanded in the Project Expansion Plan. The primary goal is to strengthen the capacity of the Iraqi justice sector to conduct more effective and better-organized investigations and prosecutions of complex organized and financial crimes.

Initial Logic (Project Initiation Plan)

The initial logic of the project aimed to achieve the following outcome:

- Outcome: Law enforcement and criminal justice capacities of targeted institutions in Iraq conduct more effective and better-organized investigations and prosecutions of financial crimes.

This outcome was to be realized through two key outputs:

- Output 1: Improved policies and procedures for the investigation and prosecution of complex organized and financial crime cases.
- Output 2: Judges have enhanced capacities to lead complex organized and financial crime investigations, including those related to money laundering, corruption, and illicit financing.

Extension of Project Logic (Project Expansion Plan)

The Project Expansion Plan maintained the original outcome while introducing an additional output to broaden the project's impact:

- Output 3: Law enforcement investigators, auditors, and financial analysts have enhanced capacities to carry out complex financial and organized crime investigations and improved ability to advise investigating judges on appropriate investigative measures.

2.5. IMPLEMENTATION STRATEGY

The project's implementation strategy focused on providing technical assistance, capacity building, and policy support to enhance the capabilities of the Iraqi justice sector. The approach involves:

---

[1] Hawala refers to 'money transfer without money movement': a money transfer that takes place largely through non-bank settlement methods. According to the Financial Action Task Force (FATF), it is an alternative remittance system that operates outside of, or parallel to, traditional banking or financial channels. (Source: FATF Report on Money Laundering through Hawala and other Similar Service Providers, 2013)

Needs Assessment	Conducting thorough assessments to identify existing limitations and priorities in capabilities, policies, and procedures within the justice sector.
Capacity Building	Developing and delivering tailored training workshops—including task force, judicial, mentoring, and auditing sessions—to build the expertise of judges, prosecutors, investigators, financial analysts, and auditors.
Resource Development	Producing a Handbook on Investigative Procedures to serve as a standard reference for the Federal and KRI judiciaries and relevant law enforcement entities.
Collaboration Enhancement	Fostering inter-institutional collaboration and information-sharing through joint training workshops and the establishment of working groups, aiming to improve coordination among justice sector institutions.

2.6 KEY ASSUMPTIONS

The project's operational framework was guided by two distinct sets of assumptions. The operational assumptions addressed fundamental implementation requirements, including the maintenance of security and political stability, sustained stakeholder engagement, timely resource availability, consistent access to target locations, and effective COVID-19 management, as outlined in the Project Proposals. On the strategic level, the project was built on the premise that enhanced individual capacity would directly improve investigative practices, while inter-agency cooperation would be strengthened through joint training initiatives, and the implementation of standardized procedures would facilitate broader institutional change, as documented in the Project Proposals and Task Force Workshops 1-38.

2.7 TOTAL RESOURCES OVERVIEW

Financial Resources

Table 1: Project Budget Overview

Phase	Period	Amount (USD)
Initial Phase	September 2020 - September 2021	2,000,000
Expansion Phase	September 2021 - October 2024	5,434,000
Total Project Budget		7,434,000

Human Resources

Table 2: Project Management Structure

Position Level	Role
Senior Management	Programme Manager
Technical Leadership	Senior Technical Lead
Specialist Positions	- Lead Technical Specialist – Organized and Financial Crime - Lead Technical Specialist – Money Laundering - Lead Technical Specialist – Illicit Financing
Support Staff	Project staff
Technical Consultants	- Senior Financial Crime Expert - Financial Investigation Trainer

2.8 DESIGN WEAKNESSES AND IMPLEMENTATION CONSTRAINTS

The project's structural design revealed three key challenges that impacted its implementation and evaluation. Within UNDP's Security Sector Reform and Rule of Law Programme, while management was streamlined, the consolidated reporting structure (2021-2023) hindered precise assessment of the

project's specific impact. Additionally, the absence of an explicit theory of change limited the clear connection between capacity building activities and intended outcomes in financial crime investigation. The monitoring framework's focus on output metrics rather than institutional changes (2022-2023) further constrained the ability to evaluate long-term impact on investigative capabilities.

2.9 MID-TERM EVALUATION RESULTS AND KEY RECOMMENDATIONS

The Mid-Term Evaluation of the "Strengthening the Rule of Law and Human Rights to Sustain Peace and Foster Development in Iraq" project was conducted from November 2022 to April 2023, with the evaluator submitting the final report in April 2023. The evaluation covered the project implementation period from September 2020 through March 2023, encompassing both the initial phase (September 2020-September 2021) when the project was known as "Strengthening Justice Sector Capacities to Uphold the Rule of Law in Iraq" and the expanded phase (from September 2021) after its renaming. This evaluation assessed approximately the first 2.5 years of the project's implementation period.

The evaluation identified both achievements and areas for improvement. The project demonstrated strong relevance to Iraqi government priorities and UNDP objectives, supported by thorough baseline analysis. Implementation efficiency was notable, with the project meeting training targets through streamlined delivery methods including standardized materials and online resources.

While many aspects proved effective, the project faced challenges in outcome measurement and stakeholder communication, particularly with the donor (INL) and US embassy. Early indicators of sustainability emerged through key deliverables like the investigation handbook and system-wide cooperation initiatives.

Two areas requiring attention were identified: coordination with other security sector reform initiatives needed strengthening, and gender mainstreaming fell below UNDP and donor requirements, though human rights considerations were successfully integrated throughout activities.

Table 3: Mid-Term Evaluation Key Recommendations

1.	Continue with the project's overall relevant and effective approach
2.	For future projects, hold a validation workshop with high-level Iraqi counterparts once activities are designed to increase visibility and buy-in
3.	Develop a measurable outcome-level indicator and theory of change for how project outputs lead to intended outcomes and impact
4.	Map and coordinate with other relevant projects to explore synergies
5.	Conduct a gender analysis of the project and reflect on how to meaningfully integrate gender considerations
6.	Hold regular update calls with INL and the US embassy to improve communication
7.	Develop a key performance indicator to assess the project's higher-level impact on Iraqi financial crime investigation capacities

3.1 EVALUATION SCOPE

The evaluation covered the full implementation period of the "Strengthening the Rule of Law and Human Rights to Sustain Peace and Foster Development in Iraq" project, from September 2020 to October 2024. This included both the initial Project Initiation Plan phase and the subsequent Project Expansion Plan phase that extended the project's geographical and temporal scope.

Geographic Coverage:

The evaluation examined project implementation across both federal Iraq and the Kurdistan Region of Iraq (KRI), reflecting the project's expanded geographical scope following the September 2021 extension (Terms of Reference, 2024).

Target Population:

The evaluation assessed the project's engagement with 11 key Iraqi institutions whose collaboration was critical for financial investigations.

Components Assessed:

The evaluation examined all three project outputs.

3.2 EVALUATION OBJECTIVES

Specific objectives included:

- Assessing project performance, outcomes achieved and objective attainment through analysis of alignment with changing conditions
- Evaluating effectiveness, efficiency, relevance, sustainability, coordination and potential impact
- Generating lessons learned and good practices
- Providing recommendations for appropriate next steps to ensure result sustainability
- Analyzing the integration of rights-based approaches, gender equality, women's empowerment and social/environmental standards (Terms of Reference, 2024)

3.3 EVALUATION CRITERIA AND QUESTIONS

The evaluation employed standard OECD-DAC evaluation criteria, supplemented by additional cross-cutting considerations relevant to UNDP's mandate:

- *Relevance:* Assessed the extent to which the project addressed current needs of Iraq's justice and law enforcement system and adapted to changing circumstances.
- *Efficiency:* Examined how well the project transformed inputs into outputs and outcomes, including budget utilization.
- *Effectiveness:* Evaluated achievement of intended outputs and outcomes, providing insights into the project's performance and impact.
- Sustainability: Analyzed the likelihood that project benefits will continue after completion, essential for understanding long-term value and institutional change.
- *Coherence:* Assessed complementarity and synergy with other activities of the SSR program, important for understanding the project's strategic fit.
- *Cross-cutting criteria* included human rights and gender equality considerations, reflecting UNDP's commitment to these principles in all programming (Terms of Reference, 2024).

The evaluation framework was based on the evaluation questions provided in the Terms of Reference (ToR). During the inception phase, through consultation with UNDP, some questions were refined, and additional questions were added to strengthen specific areas of inquiry, particularly around mid-term evaluation recommendations (EQ18), inclusion (EQ31), and social/environmental standards (EQ32). All evaluation questions were validated by UNDP during the inception report review. The complete evaluation matrix with detailed sub-questions, data sources, and analysis methods is provided in Annex 2. The core evaluation questions organized by criteria are presented in Table 4 below.

Table 4: *Evaluation Questions*

Relevance
EQ 1: To what extent was the project a relevant response to current needs and evolved to take account of changing circumstances?
EQ 2: To what extent were local sensitivities taken into consideration during project design?
EQ 3: To what extent was the Programme adapted to the local volatile environment?
EQ 4: Is the project in line with relevant government priorities and strategies?
EQ 5: Is the project in line with the UNSDCF Iraq?
EQ 6: Was the theory of change appropriate clearly articulating the assumptions?
Efficiency
EQ 7: To what extent has the project been efficient in the process of transforming inputs into outputs and outcomes?
EQ 8: To what extent has the UNDP project implementation strategy and execution been efficient and cost-effective?
EQ 9: To what extent did local sensitivities effect the efficiency of project implementation?
EQ 10: To what extent was the project management structure as outlined in the project document efficient in generating the expected results?
EQ 11: To what extent have the M&E systems utilized by the project enabled effective and efficient project management?
Effectiveness
EQ 12: To what extent were the project outputs and outcomes achieved or are expected to be achieved by project end?
EQ 13: To what extent did the project bring the expected change?
EQ 14: To what extent did the project respond to changing political and security situations?
EQ 15: What have been the constraining factors caused by COVID-19? How did the project overcome the challenges? What were the mitigation strategies used?
EQ 16: To what extent are project management and implementation participatory and is this participation contributing towards achievement of the project objectives?
EQ 17: Did the project minimize negative risks and maximize positive outcomes?
EQ 18: To what extent did the project effectively respond to and implement the recommendations from the mid-term assessment?
Sustainability and national ownership
EQ 19: To what extent can the changes and benefits brought about by the project be expected to last after project completion?
EQ 20: Are there any social, financial, or political risks that may jeopardize sustainability of project outputs?
EQ 21: To what extent do stakeholders support the project's long-term objectives?
EQ 22: What could be done to strengthen exit strategies and sustainability?
Coherence
EQ 23: To what extent is the projects complementary and synergetic with other efforts and projects?
EQ 24: How and how well is the project embedded in UNDP's SSR/RoL programme?
EQ 25: To what extent does INL coordinate its funding to the project with other US-funded projects?
EQ 26: Does the project or its donor participate in relevant donor coordination?
EQ 27: What is the added value of the project?
Human rights, gender and cross cutting issues
EQ 28: To what extent have human rights been integrated in the project in a meaningful and substantial way?
EQ 29: To what extent did the project mainstream gender perspectives?
EQ 30: To what extent have gender equality and the empowerment of women been addressed in the design, implementation and monitoring of the project?
EQ 31: How can the project enhance its approach to contribute to enhancing diversity, disability, and inclusion?
EQ 32: To what extent did the project integrate social and environmental standards?

4.1 EVALUATION APPROACH AND DESIGN

The evaluation used a mixed-methods approach based on UNDP's methodological framework, integrating qualitative and quantitative data collection to ensure thorough triangulation. The design emphasized participatory methods and maintained gender-responsive and cultural sensitivity in alignment with UNEG standards.

Gender-Responsive Methodology

The evaluation framework incorporated gender-responsive methods through collection of gender-disaggregated data. Statistical analysis demonstrated strong reliability across gender groups (Cronbach's Alpha = 0.77), with chi-square testing confirming no significant differences in project perceptions between male and female participants ($p > 0.05$). While the evaluation actively sought female participation, representation remained at 13%, reflecting broader institutional gender imbalances in Iraq's justice sector.

Data Integration and Analysis

The evaluation triangulated primary data collection with project monitoring records, including quarterly narratives, participation tracking, and Board documentation. This integration allowed for validation of findings across multiple data sources while maintaining focus on outcome-level changes in institutional capacity.

Inclusion and Accessibility

Given the project's focus on justice sector professionals, the evaluation adapted its approach to institutional constraints while maintaining commitment to accessibility. Interview locations were selected for physical access, with flexible participation options offered through online platforms. While institutional data did not systematically track disability status among justice sector personnel, the evaluation instruments included options for participants to identify specific accessibility requirements.

4.2 DATA SOURCES AND SAMPLING FRAME

The evaluation used multiple data sources to address evaluation questions and verify findings, with full documentation in Annexes 6 and 7.

Primary data came from interviews and focus groups across three stakeholder categories: Implementing Agency Interlocutors, Direct Beneficiaries, and External Stakeholders. This structure captured perspectives from federal Iraq and Kurdistan Region institutions, revealing implementation experiences, challenges, and impacts.

Data collection combined in-person field visits to Baghdad and Erbil governorates with online interviews where necessary due to logistical or security considerations. Focus group discussions were conducted with key institutions including the Supreme Judicial Council, Federal Commission of Integrity, Federal Board of Supreme Audit, and Public Prosecution Agency of the KRI, allowing for in-depth exploration of institutional experiences and collaborative dynamics in implementing the project's financial crime investigation initiatives.

The case study examining the Financial Investigations Handbook was integrated within the broader evaluation data collection process, with specific questions incorporated into interviews and focus groups

to gather targeted insights about this key project output while maintaining efficiency in stakeholder engagement.

Secondary data analysis examined project documents: the Project Initiation Plan, Project Expansion Plan, monitoring reports, and knowledge products including the Handbook of Financial Investigation Procedures. The review covered strategic documents like the Iraq National Development Plan and UNSDCF 2020-2024 to assess development priority alignment.

Purposive sampling ensured representation across stakeholder groups:

- Implementation Agency Interlocutors (8 participants, 88% male, 12% female): UNDP project team members, senior management, and technical experts involved in implementation.
- Direct Beneficiaries (26 participants, 89% male, 11% female): representatives from 11 institutions across federal Iraq and Kurdistan Region, including the Supreme Judicial Council, Ministry of Interior, Commission of Integrity, and other justice sector bodies.
- External Stakeholders (3 participants, 67% male, 33% female): donor representatives, civil society organizations, and subject matter experts in rule of law and security sector reform.

The beneficiary survey targeted 1,142 total project participants, receiving 514 responses. This exceeded the minimum sample of 288 needed for 95% confidence level, reducing the margin of error to 3.2%. The survey was administered online through the KoboToolbox platform after testing and validation by UNDP.

4.3 DATA ANALYSIS STAGES

The evaluation employed a comprehensive mixed-methods analysis approach combining qualitative and quantitative techniques:

Stage 1: Data Organization and Validation

- Review of project documents
- Organization of interviews from 37 stakeholders across implementing agencies, beneficiaries, and external partners
- Processing of 514 survey responses (66 female, 448 male) from 11 justice sector institutions
- Cross-referencing information across sources for accuracy
- Documentation and categorization of data using specialized software (KoboTools for survey data, MAXQDA for qualitative analysis)

Figure 2: *Evaluation Data Analysis Overview*

Survey Demographics (N=514)

Male (448)	Female (66)

Professional Roles Distribution

Prosecutors (19%)	Judges (16%)	Auditors (16%)	Investigators (15%)

Analysis Process Flow

Stage 1: Data Organization and Validation	→	Stage 2: Thematic Analysis	→	Stage 3: Quantitative Analysis	→	Stage 4: Triangulation and Synthesis

Analysis Tools

KoboTools	Excel	MAXQDA
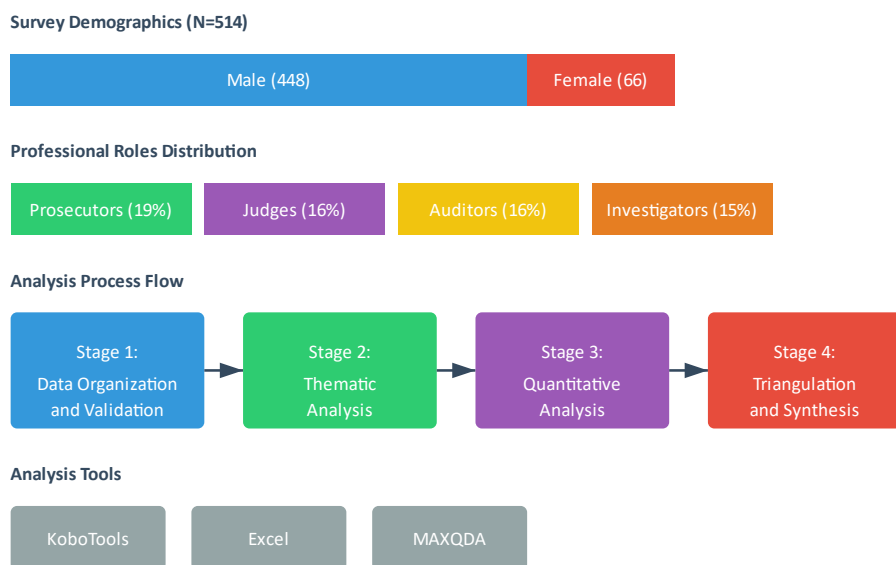
Stage 2: Thematic Analysis

- Development of coding framework based on evaluation criteria: relevance, efficiency, effectiveness, sustainability, coherence, human rights, and gender equality
- Coding of qualitative data from interviews and open-ended survey responses using MAXQDA software
- Analysis of themes across:
  - Federal institutions (Supreme Judicial Council, Ministry of Interior, Commission of Integrity, Federal Board of Supreme Audit, Financial Intelligence Unit)
  - KRI institutions (Judicial Council, Ministry of Interior, Public Prosecution Agency, Commission of Integrity, Board of Supreme Audit)
  - Professional roles (judges 16%, prosecutors 19%, investigators 15%, auditors 16%)
  - Gender-based perspectives
- Application of content analysis techniques to identify patterns and relationships between themes

Stage 3: Quantitative Analysis

- Survey data analysis using statistical software:
  - Descriptive statistics of response distributions across professional roles
  - Chi-square tests to examine differences between Federal and KRI institutions
  - Reliability analysis (Cronbach's Alpha = 0.77) to verify internal consistency
  - Cross-tabulation of satisfaction rates for project components
- Assessment of project monitoring data against 2,025 Iraqi officials training target
- Statistical analysis of gender differences in responses ($p > 0.05$ indicating no significant differences)

Stage 4: Triangulation and Synthesis

- Cross-validation between project documents, interviews, and survey responses
- Comparative analysis of Federal and KRI stakeholder perspectives
- Integration of qualitative and quantitative findings using mixed-methods synthesis
- Gender-disaggregated analysis of impacts on justice sector professionals
- Application of contribution analysis to assess project's role in observed changes

The analysis was supported by specialized tools including KoboTools for survey data collection and initial analysis, Excel for statistical calculations and data visualization, and MAXQDA for qualitative data coding and thematic analysis.

5.1 RELEVANCE

This section assesses the project's relevance in strengthening Iraq's justice sector capacity for investigating financial crimes. It analyzes the project's adaptability to evolving contexts, its consideration of local dynamics, alignment with national priorities and the UN Sustainable Development Cooperation Framework (UNSDCF) and examines the coherence of its theoretical foundations. The analysis particularly focuses on how the project's design and implementation addressed the complex challenges within Iraq's justice system while responding to changing circumstances in a volatile operational environment.

Relevance and Adaptive Response to Iraq's Justice Sector Needs [2] [3]

FINDING 1: UNDP significantly strengthened Iraq's justice sector by evolving from targeted judicial training to a system-wide capacity-building initiative. The project's expansion and diversification of training modalities demonstrate strong responsiveness to emerging needs, resulting in high satisfaction among participants. This is evidenced by both project documentation and stakeholder feedback.

Figure 3: Perceived Project Relevance by Professional Role

Legend: Agree | Strongly Agree | Disagree | Neither Agree nor Disagree
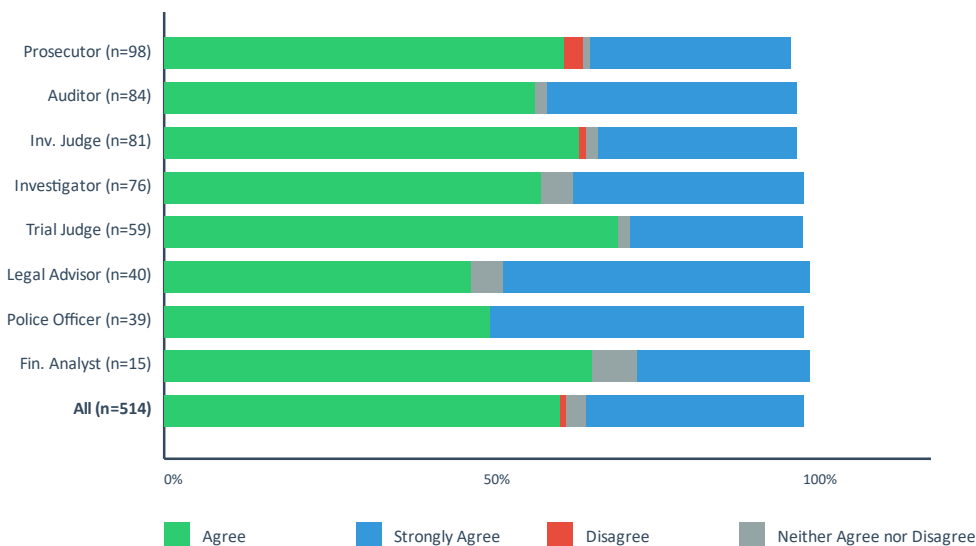
UNDP's strategy combined immediate capacity building with long-term institutional strengthening to restore public trust and develop sustainable investigative capabilities. The project emerged during a critical

---

[2] EQ 1: To what extent was the project a relevant response to current needs and evolved to take account of changing circumstances?

[3] Sources Supporting Analysis: Primary data collection includes Beneficiary Survey (n=514) providing quantitative and qualitative feedback; stakeholder interviews with Implementation Agency Interlocutors, Direct Beneficiaries (judges, prosecutors, investigators), and External Stakeholders; Workshop Reports covering Task Force Workshops (1-38), Judicial Workshops (1-8), and Follow-up Workshops (1-16). Project documentation comprises Project Initiation Plan and Expansion Plan, Quarterly Narrative Reports (2020-2024), Project Board Meeting Minutes (2020-2023, 4 meetings), and Mid-Term Evaluation, Handbook Review Report (April 2024). Strategic framework analysis draws from Iraq National Development Plan, National Integrity and Anti-corruption Strategy, Common Country Analysis Iraq (2020, 2022, 2023), Iraq UNSDCF 2020-2024, and KRI 2030 Vision.

transition period where Iraq ranked 185 out of 193 nations on the World Bank Rule of Law Index, highlighting urgent needs in justice sector reform (Common Country Analysis 2020). This context of low public trust and weak institutional capacity provided the foundation for UNDP's targeted assistance through the project (Project Initiation Plan).

Stakeholder interviews with investigative judges reflected strong support for this comprehensive approach, particularly regarding the combination of immediate capacity building with structural improvements. Survey data reinforced this, with 73% of respondents reporting that the project effectively addressed priority needs in Iraq's justice sector (Beneficiary Survey Results).

The project introduced diversified training modalities such as taskforce workshops, judicial workshops, auditing workshops and mentoring sessions (Workshop Reports). This approach effectively addressed the sector's needs and demonstrated adaptability to emerging challenges. For instance, new investigative techniques learned from the project enabled the Commission of Integrity to recover assets, showcasing practical impact (Q3 2023 Narrative Report). Direct beneficiaries from the Commission of Integrity described significant improvements in asset recovery operations following the implementation of new investigation techniques (Direct Beneficiary Interviews). Survey responses indicated that 92% of participants found the diverse training approaches effective for their specific roles (Beneficiary Survey Results).

The project's adaptation to regional needs was demonstrated through specialized workshops for Kurdistan Region of Iraq (KRI) investigative institutions, focusing on emerging challenges like money laundering techniques (Project Board Meeting Minutes, December 2023). KRI stakeholders emphasized the effectiveness of this regional adaptation while maintaining coordination with federal institutions (Group 2 Stakeholder Interviews). This assessment was supported by survey data, where 89% of KRI participants indicated the training successfully addressed their regional context (Beneficiary Survey Results)."

FINDING 2: While the project effectively addressed immediate capacity-building needs through training and knowledge transfer, the evaluation revealed that systemic challenges in Iraq's justice system require longer-term engagement beyond training assistance. The evaluation identified deeper institutional issues affecting sustained improvement in areas like inter-agency collaboration and investigation procedures. Stakeholder interviews with auditors highlighted persistent coordination issues among regulatory bodies and needs for legislative updates, while investigative judges described challenges with outdated legal frameworks. Investigators reported difficulties in adapting new methodologies within existing institutional systems due to structural and procedural constraints. These institutional barriers were further evidenced in survey data, where 31% of practitioners reported ongoing difficulties in consistently applying new investigative methods due to systemic constraints.

The evaluation revealed that while UNDP's engagement addressed immediate training needs, systemic challenges in Iraq's justice sector extend beyond capacity-building solutions. The baseline assessment identified fundamental operational issues in how financial investigations are conducted, with investigations typically beginning only after criminal charges are filed rather than proactively identifying suspicious transactions or unexplained wealth (Mid-Term Evaluation).

The evaluation found that despite the project's multilayered approach, including the development of a Financial Investigations Handbook through an inclusive process involving 11 institutions from both federal and Kurdish regions (Handbook Review Report, April 2024), institutional barriers persisted. Stakeholder interviews with investigators and prosecutors indicated that despite new knowledge and tools, systemic constraints continued to affect implementation. Survey data showed that 31% of practitioners faced ongoing difficulties in applying new investigative methods due to institutional limitations (Beneficiary Survey Results).

Institutional coordination emerged as a particularly persistent challenge during the evaluation. While the project addressed communication gaps through integrated training approaches, bringing together diverse stakeholders including investigating judges, prosecutors, police investigators, financial analysts, and auditors, structural barriers remained. Direct beneficiary interviews revealed that despite training 394 officials by Q1 2024 (Q1 2024 Narrative Report), fundamental issues like slow bureaucratic processes and fragmented institutional frameworks continued to affect investigation efficiency. Auditors and investigative judges specifically highlighted how existing administrative structures, and legislative frameworks limited the full application of new investigation techniques (Direct Beneficiary Interviews).

Consideration of Local Sensitivities in Project Design [4] [5]

FINDING 3: UNDP demonstrated a deep understanding of Iraq's complex legal, institutional, and cultural context in project design. Attention to regional autonomy, institutional relationships, and linguistic needs resulted in inclusive stakeholder engagement and effective reach across federal and regional institutions.

The project design centered on investigating judges within Iraq's legal framework, shaping a strategy that united police investigators and investigating judges (Project Initiation Plan; Baseline Assessment Report). The initiative included institutions from Federal Iraq and the Kurdistan Region, delivering materials in Arabic, Kurdish, and English (Handbook Review Report, April 2024). Different delivery approaches addressed language variations while preserving program unity (Follow-up Workshop Reports).

Interview data reveals the project's success in managing relationships between investigating judges and police, balancing collaboration with institutional hierarchies (Group 1 Stakeholder Interviews). The team adapted to the Chief Justice's limitations on judges' training time by rescheduling sessions to weekends (Group 2 Stakeholder Interviews).

The project aligned with the National Integrity and Anti-corruption Strategy, acknowledging corruption in Iraq as embedded within traditional loyalties, tribal values, and institutional cultures. The approach worked through existing structures while introducing new methods.

Alignment with National and UN Strategic Frameworks [6] [7]

FINDING 4: The project demonstrated alignment with Iraq's national priorities and United Nations strategic frameworks. By strengthening investigative capacities, it directly supported national anti-corruption efforts, financial crime prevention strategies, and justice sector reform objectives. Simultaneously, the project contributed to the UN Sustainable Development Cooperation Framework (UNSDCF) Iraq.

The project's alignment with national strategic priorities was evident in its contribution to both immediate capacity needs and longer-term reform objectives.

This alignment was particularly important given Iraq's persistent challenges with corruption, as evidenced by its ranking of 157th out of 180 countries on Transparency International's 2022 Corruption Perceptions

---

[4] EQ 2: To what extent were local sensitivities taken into consideration during project design?

[5] Sources Supporting Analysis: Primary data collection comprises stakeholder interviews across three distinct groups, Workshop Reports (including Task Force, Judicial, and Follow-up sessions), and Beneficiary Survey (n=514). Project documentation includes Project Initiation Plan and Expansion Plan, Mid-Term Evaluation, Knowledge Products (consisting of Baseline Assessment, Policy Paper, and Handbook), Quarterly Narrative Reports (2020-2024), and Project Board Meeting Minutes. Strategic framework analysis draws from Iraq National Development Plan, National Integrity and Anti-corruption Strategy, Common Country Analysis (2020, 2022, 2023), and UNSDCF 2020-2024.

[6] EQ 4: Is the project in line with relevant government priorities and strategies? EQ 5: Is the project in line with the UNSDCF Iraq? EQ 9: To what extent did local sensitivities effect the efficiency of project implementation?

[7] Sources Supporting Analysis: Review of strategic documents includes Iraq National Development Plan, National Integrity and Anti-corruption Strategy, KRI Vision 2030, Common Country Analysis (2020-2024), UNSDCF 2020-2024, and UNDP Country Programme Document 2020-2024. Project documentation comprises Project Proposals and Reports, Board Meeting Minutes, Quarterly Narrative Reports, Training Reports, and Knowledge Products. Stakeholder feedback draws from three sets of stakeholder interviews, Beneficiary Survey (n=514), and Workshop Reports.

Index and 163rd out of 194 in the Bribery Index, with significant implications for public funds management and institutional effectiveness (CCA 2023). The project's focus on strengthening investigative capacities directly supported Iraq's broader governance objectives outlined in its development frameworks (Iraq Vision 2030).

Figure 4: Strategic Alignment Analysis

Government Priorities

Anti-Corruption Efforts	**Justice Sector Reform**	**Security Sector Reform**
National Development Plan Implementation Chief Justice Directive	Inter-institutional Coordination MENAFATF Compliance	Federal-KRI Regional Cooperation Strategic Integration

UN Strategic Frameworks

UNSDCF Iraq	**SDG Alignment**
Outcome 3.1: Strong Institutions Institutional Capacity Building Gender-Responsive Programming	SDG 16: Peace, Justice and Strong Institutions UN Anti-Corruption Standards

UNDP Country Programme Document (2020-2024)

Strategic Objectives in Governance and Rule of Law

Integration and Alignment

Comprehensive approach linking national priorities with international frameworks

5.2 EFFICIENCY

This section examines how efficiently the project utilized its resources to achieve intended results. The analysis focuses on four key dimensions of efficiency: the conversion of inputs into measurable outputs and outcomes, the cost-effectiveness of implementation strategies, the adaptability of management structures to local contexts, and the performance of monitoring and evaluation mechanisms. Particular attention is given to how the project optimized resource allocation while maintaining quality in delivery across its multiple components targeting Iraq's justice sector institutions.

Efficiency in Transforming Inputs into Outputs and Outcomes [8] [9]

FINDING 5: The project demonstrated exceptional operational efficiency in resource management, evidenced by consistently high budget utilization rates across both phases. The implementation strategy successfully balanced cost optimization with effective delivery through innovative approaches like establishing dedicated training venues and combining multiple institutions in training sessions to reduce costs.

Budget Utilization:

During its initial phase (September 2020 - September 2021), the project utilized its full allocation of USD 2 million while expanding its scope. The expansion phase (September 2021 - October 2024) increased the total project budget to USD 7.434 million. By December 2022, against a planned expenditure of USD 2,500,000, the project achieved actual expenses of USD 2,456,025 (98.2%).

The financial analysis per output demonstrates effective resource management throughout both phases:

Output 1 focused on policy development and procedures, with an initial allocation of USD 800,000 that increased to USD 1.2 million during the expansion phase to accommodate the development of the Financial Investigations Handbook across 11 institutions. By December 2022, the output achieved a 98.2% implementation rate against planned expenditure, with actual expenses of USD 2,456,025 and commitments of USD 301,502, demonstrating efficient resource management despite the expanded institutional scope.

Output 2's judicial capacity building component evolved from an initial allocation of USD 600,000 to USD 3.1 million to support the expanded training target from 100 to 525 participants. The project exceeded this target, reaching 633 participants through cost-effective measures including the establishment of a dedicated training facility at the Judicial Institute, which provided a consistent training environment while reducing venue costs.

Output 3's investigative capacity component expanded from USD 600,000 to USD 3.134 million to extend coverage from federal to regional institutions. This output maintained a 94% implementation rate while achieving 108% of its participant targets (567 vs 525 planned), primarily through combining delivery approaches that allowed multiple institutions to participate in joint training sessions.

The project achieved efficiency through several key strategies:

- Establishing a dedicated training room at the Judicial Development Institute reduced venue costs
- Video training materials were produced for future use, extending the impact without additional costs
- Combined delivery approaches bringing multiple institutions together in training sessions optimized resources while facilitating inter-agency collaboration

During the peak COVID-19 restrictions, the project maintained a 73% implementation rate through effective adaptation of delivery methods. This demonstrated the project's ability to maintain operational efficiency even under challenging circumstances.

---

[8] EQ 7: To what extent has the project been efficient in the process of transforming inputs into outputs and outcomes? EQ 8: To what extent has the UNDP project implementation strategy and execution been efficient and cost-effective?

[9] Sources Supporting Analysis: Primary data sources include stakeholder interviews (Implementation Agency, External Stakeholders, and Group 3 Stakeholders), Workshop Reports (Task Force Workshops 1-38, Judicial Workshops 1-8, Follow-up Workshops 1-16), and Beneficiary Survey Results. Project documentation comprises Narrative Reports (2020-2024), Project Board Meeting Minutes, Mid-Term Evaluation, and Handbook Review Report.

Impact of Local Sensitivities on Project Implementation Efficiency [10] [11]

FINDING 6: Through consultative adaptive management, the project effectively responded to political and security challenges while maintaining implementation momentum, though with some impact on resource utilization and timelines. The project's governance mechanisms ensured key stakeholders remained engaged in adaptation decisions.

Impact on Resource Utilization and Cost-Effectiveness:

Consultative Adaptation Approach:

- When security situations required activity relocation to Erbil, decisions were made through formal Project Board consultations involving INL (donor), Iraqi stakeholders, and UNDP leadership (Project Board Minutes, December 2023)
- Regular donor coordination ensured continued alignment on resource allocation during adaptations (Narrative Reports 2022)
- The project maintained systematic progress monitoring, demonstrating 89% implementation rate by Q4 2022 despite necessary location changes (Q4 2022 Narrative Report)

Operational Adjustments:

- Enhanced security protocols and assessments were implemented based on stakeholder input, requiring additional but approved resource allocation (Project Board Minutes, June 2022)
- The project developed contingency plans with partner consultation to maintain implementation momentum while addressing security requirements (Implementation Agency Interviews)

Timeline Management:

- Activity rescheduling necessitated by political instability was managed through Project Board oversight to minimize disruption (Project Board Meeting Minutes, June 2022)
- Despite schedule adjustments, the project maintained strong progress through flexible implementation approaches agreed with stakeholders (Narrative Reports 2021-2022)
- Regular communication with implementing partners and donors ensured transparency around timeline changes (Implementation Agency Interviews)

This adaptive management approach, while incurring some additional costs and timeline adjustments, demonstrated the project's ability to maintain effective implementation through strong stakeholder engagement and systematic monitoring of progress toward objectives.

FINDING 7: Institutional protocols and working patterns required specific operational adaptations that, while sometimes reducing short-term efficiency, proved essential for maintaining institutional engagement and ensuring project effectiveness.

Impact on Implementation Approach:

Institutional Time Constraints and Working Patterns:	- Federal Judges' availability was limited to two days instead of the planned four days due to heavy caseloads, requiring substantial restructuring of the training program. The project adapted by increasing participant numbers per session and developing complementary specialized workshops to maintain learning objectives.

---

[10] EQ 9: To what extent did local sensitivities effect the efficiency of project implementation?

[11] Sources Supporting Analysis: Primary data sources include stakeholder interviews (Implementation Agency, External Stakeholders, and Group 3 Stakeholders), Training Reports, and Workshop Evaluation Forms. Project documentation comprises Project Proposals, Narrative Reports (2020-2024), Mid-Term Evaluation, Project Board Meeting Minutes, Follow-up Workshop Reports (1-16), and Beneficiary Survey Results.

	-	Weekend delivery became necessary to accommodate judicial workload, increasing operational costs but ensuring consistent participation from key stakeholders. (2022 Narrative Reports; Group 2 Stakeholder Interviews)
Complex Administrative Requirements:	- -	New government procedures introduced in 2022 required Ministry of Foreign Affairs involvement in meeting arrangements, adding significant administrative steps to the process. Implementation timelines needed extension to accommodate multiple layers of institutional clearance, affecting the project's ability to respond quickly to emerging needs. (2022 Narrative Reports; Project Board Meeting Minutes)

Efficiency Impact of Institutional Adaptations:

	-	Activity organization required longer lead times, sometimes extending to several months, to secure necessary approvals and ensure institutional participation.
Resource and Planning Implications:	- -	Additional coordination meetings were needed between multiple stakeholders to align schedules and requirements, increasing staff time allocation and operational costs. Administrative workload increased significantly to manage complex institutional protocols and documentation requirements. (Implementation Agency Interviews; Mid-Term Evaluation)
Operational Modifications for Effectiveness:	- - -	Workshop formats were restructured to deliver key content within compressed timeframes while maintaining quality standards. Participant numbers per session were increased from initial plans of 20-25 to 30-35 to maintain overall reach despite time constraints. Development of specialized follow-up workshops complemented shortened main sessions, ensuring coverage of material despite time limitations. (Training Reports; Follow-up Workshop Reports)

Efficiency of Project Management Structure in Delivering Results [12] [13]

FINDING 8: While the project's management structure supported effective implementation of complex activities, personnel transitions and coordination considerations impacted overall efficiency. The project demonstrated adaptability in overcoming these constraints through strategic oversight and clear operational frameworks.

The project's management framework demonstrated effectiveness through its multi-tiered governance approach, though with some notable considerations:

Strategic Oversight and Governance

- The Project Board, chaired by UNDP with representation from the Higher Judicial Council (Federal and KRG) and INL representatives, provided strategic oversight through periodical meetings, enabling decision-making and course corrections (Project Board Meeting Minutes 2020-2023)
- Board meetings facilitated effective coordination between multiple stakeholders, though some coordination considerations remained, particularly around multi-stakeholder activities requiring alignment between different justice sector institutions (Project Board Meeting Minutes, December 2023)

---

[12] EQ 10: To what extent was the project management structure as outlined in the project document efficient in generating the expected results?

[13] Sources Supporting Analysis: Primary data sources include stakeholder interviews (Implementation Agency, Direct Beneficiaries, and External Stakeholders), Workshop Reports, and Project Board Meeting Minutes. Project documentation comprises Project Proposals, Narrative Reports (2020-2024), Mid-Term Evaluation, Handbook Review Report, and Workshop Reports (Task Force Workshops 1-38, Follow-up Workshops 1-16).

Operational Management

- Clear delineation of responsibilities and reporting lines enabled successful coordination across 11 different institutions while maintaining consistent delivery standards (Narrative Reports 2023)
- The project experienced transitions in program management that required careful attention to maintain continuity of operations and stakeholder relationships (Implementation Agency Interviews)

Communication and Coordination

- The project successfully coordinated complex initiatives like the Financial Investigations Handbook development, with ten working group meetings securing final approval (Handbook Review Report, April 2024)
- Security arrangements occasionally affected stakeholders' ability to attend project events in person, though alternative communication methods were established (Implementation Agency Interviews)

Effectiveness of M&E Systems in Supporting Project Management [14] [15]

FINDING 9: The project established monitoring mechanisms that effectively tracked outputs and immediate outcomes, supporting operational management. However, the M&E system's focus on quantitative metrics limited its ability to capture higher-level impacts and institutional change.

The project established monitoring mechanisms that effectively tracked outputs and immediate outcomes, though with limitations in capturing longer-term impacts. The monitoring framework encompassed:

- Regular monthly and quarterly tracking of activities, ensuring that implementation stayed on schedule.
- Data collection on training delivery, including participant numbers, institutional representation, and immediate learning outcomes.
- Pre- and post-training assessments showed an average 16% increase in participant understanding, indicating effective knowledge transfer. (Training Reports; Narrative Reports 2021-2024)

The M&E system supported operational adaptation:

- Workshop evaluations provided feedback that was used to refine training content and delivery methods.
- During COVID-19 restrictions, the project adjusted monitoring approaches to accommodate remote implementation, maintaining oversight despite the shift in modality. (Narrative Reports 2020-2021; Follow-up Workshop Reports)

Financial oversight was maintained through:

- Quarterly financial reporting that tracked expenditures against budget allocations. This allowed for evidence-based decisions on resource allocation and necessary adjustments to implementation plans. (Project Board Meeting Minutes 2020-2023; Narrative Reports 2022-2023)

At the same time, stakeholders' interviews highlighted M&E system's focus on output-based metrics. The emphasis on tracking numbers of people trained, while administratively straightforward, provided limited insight into how beneficiaries applied gained knowledge in practice. Interviews suggested more comprehensive assessment approaches, such as comparing Suspicious Transaction Reports (STRs) from different periods to identify improvements in substance and reporting patterns (Group 3 External Stakeholder Interviews; Implementation Agency Interviews).

---

[14] EQ 11: To what extent have the M&E systems utilized by the project enabled effective and efficient project management?

[15] Sources Supporting Analysis: Primary data sources include stakeholder interviews (Implementation Agency, External Stakeholders, and Group 3 Stakeholders), Training Reports, and Workshop Evaluation Forms. Project documentation comprises Project Proposals, Narrative Reports (2020-2024), Mid-Term Evaluation, Project Board Meeting Minutes, Follow-up Workshop Reports (1-16), and Beneficiary Survey Results.

5.3 EFFECTIVENESS

This section examines the extent to which the project achieved its intended results and catalyzed institutional change in Iraq's financial crime investigation capabilities. The analysis evaluates achievement of planned outputs and outcomes, while assessing the project's adaptability to political and security challenges, including COVID-19 disruptions. Particular attention is given to the effectiveness of participatory approaches, risk management strategies, and the project's responsiveness to Mid-Term Evaluation recommendations in strengthening justice sector capacity.

Achievement of Project Outputs and Outcomes [16] [17]

FINDING 10: The project substantially achieved or exceeded its planned output targets across its three main components: policy development, judicial capacity building, and law enforcement investigative capacity strengthening.

Output 1: Policy Development

The project planned to develop an assessment and a Financial Investigations Handbook to guide financial crime investigations in Iraq. This objective was successfully met with the completion and validation of the Baseline Assessment Report, providing a thorough analysis of the existing financial investigation landscape. Additionally, the Financial Investigations Handbook was developed, incorporating international best practices tailored to the Iraqi context. It received endorsement from 11 key institutions, signifying broad institutional support.

The Handbook's development involved collaborative efforts from federal and regional institutions, ensuring that it addressed the specific needs and contexts of Iraq's justice sector. It serves as a standardized resource for investigators, prosecutors, and judges, promoting a unified approach to financial crime investigations across the country. The institutionalization of the Handbook enhances sustainability by integrating it into training curricula and daily practices within key institutions. (Baseline Assessment Report; Handbook Review Report, April 2024; Project Board Meeting Minutes, December 2023). A more detailed overview of the Handbook background is presented in the report's Case Study focused on this aspect under section "Sustainability of Project Benefits and Changes" further in the report.

Output 2: Judicial Capacity Building

Aiming to enhance the capacity of the judiciary, the project planned to train 525 judges and prosecutors. This target was exceeded, with 633 participants completing Task Force Workshops designed to improve their investigative skills. An additional 127 participants completed Judicial Workshops focused on prosecutorial practices and legal frameworks. (Q4 2023 Narrative Report, Task Force Workshop Reports 1-38, and Judicial Workshop Reports 1-8)

Output 3: Law Enforcement Investigative Capacity

To strengthen law enforcement's ability to investigate financial crimes, the project planned to train 525 investigators and 150 auditors. By Q1 2024, 417 participants had completed Mentoring Workshops, which provided hands-on training in financial investigation techniques. The project also met its target for auditors, with 150 participants completing Forensic Auditing Training. (Q4 2023 Narrative Report Follow-up Workshop Reports 1-16).

---

[16] EQ 12: To what extent were the project outputs and outcomes achieved or are expected to be achieved by project end? EQ 13: To what extent did the project bring the expected change?

[17] Sources Supporting Analysis: Primary data sources include stakeholder interviews (Implementation Agency, Direct Beneficiaries, and External Stakeholders), Workshop Reports (Task Force Workshops 1-38, Judicial Workshops 1-8, Follow-up Workshops 1-16), and Beneficiary Survey Results. Project documentation comprises Project Initiation Plan, Quarterly Narrative Reports (2020-2024), Mid-Term Evaluation, Project Board Meeting Minutes, Handbook Review Report, and Knowledge Products (Baseline Assessment, Policy Paper).

FINDING 11: The project demonstrated significant progress toward its intended outcome of enhanced investigative and prosecutorial capacities for financial crimes, though measurement of outcome-level changes remains an area for development.

The Mid-Term Evaluation and External Stakeholder Interviews identify a gap in outcome measurement - while the project established three outcome indicators (cases investigated, prosecuted, and successfully concluded), systematic data collection remains limited. Project Board Minutes (December 2023) confirm this finding, though they also note positive institutional changes, including improved cooperation between federal and regional authorities.

The project's contribution to enhanced investigative and prosecutorial capabilities is evidenced through several specific aspects:

- The Chief Justice's directive issued on August 6, 2023, institutionalizing the task force approach for investigating organized financial crimes, represents a fundamental shift in investigative methodology (Narrative Reports 2023)
- The Commission of Integrity modified its methodology for calculating illicit enrichment based on concepts presented in project workshops, demonstrating practical application of learned approaches (Direct Beneficiary Interviews)
- Enhanced inter-agency cooperation led to successful asset recovery, including 100 billion Iraqi dinars, multiple legal properties, and high-value vehicles (Narrative Reports 2023)

Stakeholder Perspectives on Effectiveness

- The Board of Supreme Audit reported significant improvements in their ability to conduct forensic audits, with investigation timeframes reduced from six months to one or two months
- The Financial Intelligence Unit noted enhanced capabilities in accessing and analyzing information from various sources, representing a significant advancement in investigative practices
- The Commission of Integrity described improved coordination between federal and regional institutions, particularly in sharing suspicious transaction reports and standardizing investigative procedures (Direct Beneficiary Interviews)

Assessment of Results Framework Indicators

The project's results framework includes outcome and output level indicators that demonstrate varying alignment with SMART criteria (Specific, Measurable, Achievable, Relevant, Time-bound):

Outcome Level Indicators:

- "Number of cases investigated using improved policies and procedures"
- "Number of cases prosecuted using improved policies and procedures"
- "Number of organized and financial crimes cases successfully prosecuted by trained judges"

These outcome indicators are specific and measurable, focusing on concrete case numbers. However, the lack of defined baselines and targets at project start ("TBD" in project documents) limited their time-bound nature and made achievement assessment challenging.

Output Level Indicators showed stronger SMART alignment:

- Output 1: "Number of assessments conducted" and "# of Handbooks produced" - These are specific, measurable, achievable, relevant and time-bound with clear targets (1 assessment, 1 handbook)
- Output 2: "Number of judges and prosecutors trained" (target: 1050) and "% knowledge increase" - Clear quantitative metrics
- Output 3: "Number of investigators trained" (target: 525) and "% knowledge increase" - Similarly quantifiable

Gender Disaggregation Analysis:

The results framework showed limited systematic gender disaggregation:

- Training participation targets were not explicitly gender-disaggregated
- The outcome indicators for cases investigated/prosecuted lack gender dimensions
- Only Output 2 training data was consistently tracked by gender, showing 13% female participation
- No disaggregation by other vulnerable groups was incorporated into the framework

Table 5 below provides a comprehensive assessment of the achievement of each indicator in the results framework:

Table 5: Assessment of Results Framework Indicators and Achievements

Project Output	Indicator	Target	Achievement (as of Q1 2024)	Analysis
Output 1: Improved policies and procedures	Development and adoption of Financial Investigations Handbook	1 handbook endorsed by all institutions	Achieved - Handbook developed and formally adopted by 11 institutions	Notable achievement evidenced by Chief Justice's Directive number 2937 (Feb 1, 2023). Handbook distributed in Arabic (500 copies), Kurdish (200 copies), and English (100 copies).
Output 2: Investigating judges and prosecutors have improved capacities	Number of participants trained through Task Force Workshops	1,050 participants (525 judges/prosecutors + 525 law enforcement)	1,042 participants (99% achievement)	Strong progress demonstrated by Task Force approach institutionalization through Chief Justice's Directive 3454 (Aug 6, 2023)
Output 2: Investigating judges and prosecutors have improved capacities	Number of judges and prosecutors trained through Judicial Workshops	200 participants	203 participants (102% achievement)	Target exceeded with documented improvements in case handling
Output 3: Law enforcement investigators have improved capacities	Number of investigators completing Mentoring Workshops	525 participants	417 participants (79% achievement)	Progress significant though below target
Output 3: Law enforcement investigators have improved capacities	Number of auditors completing Forensic Auditing Training	150 participants (120 Federal + 30 KRI)	150 participants (100% achievement)	Target fully met with reported reduction in investigation timeframes

Factors Contributing to Achievement

The project showed institutional effectiveness in several ways. At the leadership level, the Chief Justice and other institutional leaders' endorsement created an environment that supported new investigative approaches. This top-level backing was strengthened by 11 institutions' active involvement throughout the project, which helped spread improved practices. Institutions in the Kurdistan Region showed their commitment by adding project methods to their standard procedures.

The project succeeded by adapting to local needs. It balanced international practices with local conditions, developing investigation procedures that fit Iraqi legal frameworks. Training addressed specific issues in Iraq's cash-based economy, with materials in Arabic and Kurdish for better access. The project adjusted to institutional limits, such as working around judges' scheduling constraints.

The capacity building used multiple training methods that worked well together. It mixed theory with case studies, provided ongoing mentoring to strengthen learning, and created lasting resources including a handbook and online courses. The project built lasting networks between participants, creating a structure for continued peer support and knowledge sharing beyond the project's end. Workshop reports (1-38) show continued interaction between participants from different institutions.

This analysis comes from multiple sources including direct beneficiary interviews, implementation agency interviews, and workshop reports (1-38).

Figure 5: *Perceived Capacity Strengthening by Professional Role*
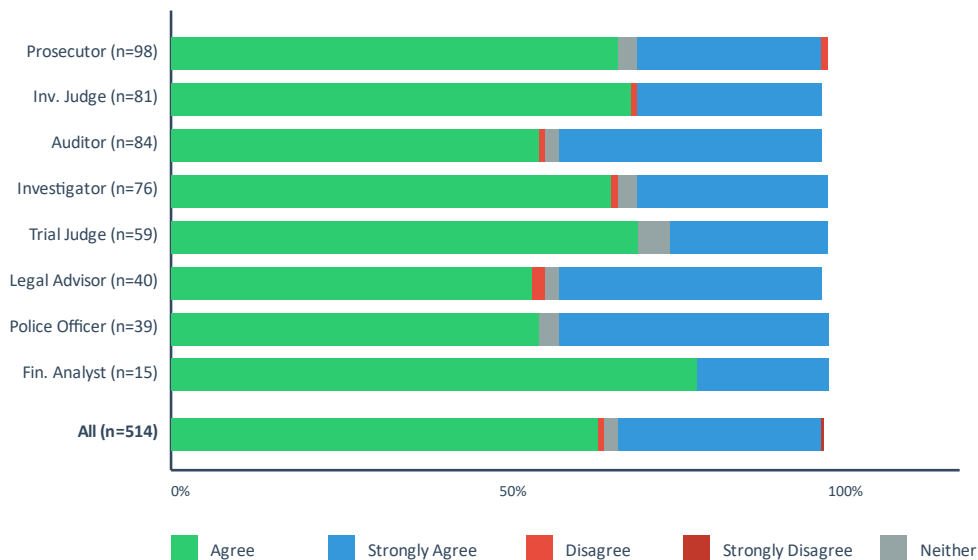
Survey results revealed strong satisfaction across different professional groups (Survey Results; n=514):

- Investigating Judges (98% positive response) reported increased confidence in handling complex financial cases and better understanding of investigative techniques
- Trial Court Judges (95% positive response) noted improved ability to evaluate financial evidence and handle complex cases
- Prosecutors (96% positive response) highlighted enhanced capacity for case preparation and improved coordination with investigative agencies (Survey Results)

Stakeholders also identified areas requiring continued attention:

- Need for ongoing support to maintain momentum and adapt to evolving financial crime techniques
- Importance of regular updates to the handbook to reflect new criminal methodologies
- Requirement for continued enhancement of inter-agency coordination mechanisms (External Stakeholder Interviews)

Extent of Project-Induced Change

FINDING 12: The project achieved significant changes in institutional practices and coordination mechanisms, particularly in transforming traditionally fragmented investigation approaches into collaborative ones. Evidence shows a transformation in how 11 key institutions approach financial crime investigations, though the depth of change varies across institutions.

According to the Project Initiation Plan, expected changes were defined at three levels:

Institutional Level:

- Shift from focusing on predicate offenses to financial evidence (evidenced by Commission of Integrity's recovery of 100 billion Iraqi dinars using new investigative methods, Narrative Report Q4 2023)
- Improved coordination between investigating judges and police (demonstrated by 73% of survey respondents reporting enhanced inter-agency coordination, Beneficiary Survey Results)
- Development of sustainable training capacity (validated by integration of handbook into Judicial Institute curriculum, Implementation Agency Interviews)
- Enhanced inter-agency cooperation (confirmed by establishment of task force teams across 11 institutions, Project Board Minutes December 2023)

Figure 6: *Gender-Based Perceptions of Project Effectiveness*
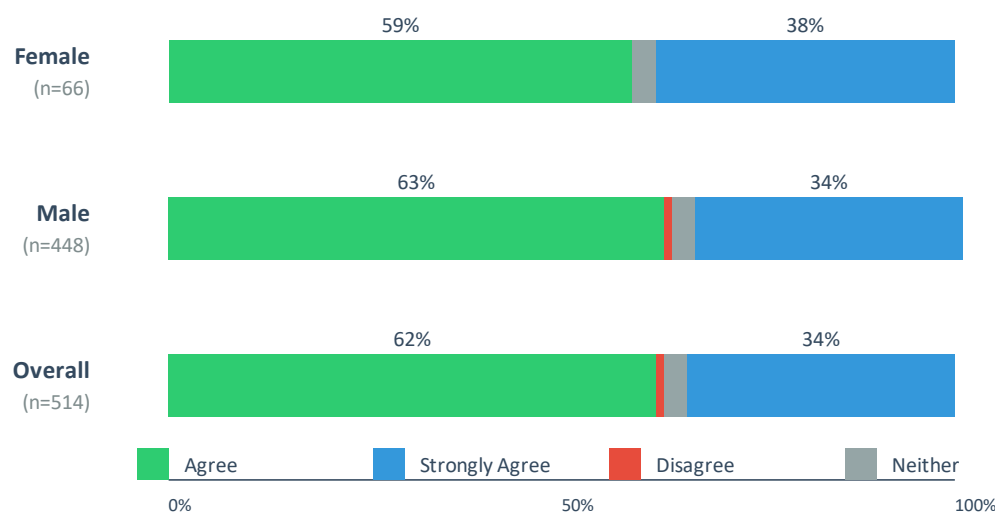
The gender-based analysis of project effectiveness reveals comparable positive perceptions across both male and female participants. Female respondents showed strong endorsement of the project's effectiveness, with 59% agreeing and 38% strongly agreeing (total 97% positive), while male respondents demonstrated similar levels of support with 63% agreeing and 34% strongly agreeing (total 97% positive). The negligible difference in perceptions between genders (chi-square test $p > 0.05$) suggests that the project's benefits were experienced relatively equally by both male and female participants, despite the lower overall representation of women in the project.

Technical Capacity Level:

- Enhanced ability to trace assets and conduct financial analysis (demonstrated by successful asset recovery operations reported in Follow-up Workshop Reports 1-16)
- Improved evidence handling and case documentation (confirmed by 92% of participants reporting enhanced technical capabilities, Beneficiary Survey Results)
- Better understanding of money laundering techniques (evidenced by 30% knowledge increase in post-training assessments, Task Force Workshops 1-38)

Systemic Level:

- Better Federal-KRI coordination (validated by standardized investigation procedures across regions, Direct Beneficiary Interviews)
- Enhanced information sharing (demonstrated by establishment of inter-agency communication platforms, Implementation Agency Interviews)
- Improved case prioritization (evidenced by reduction in investigation time from six months to 1-2 months, Direct Beneficiary Interviews)

Responsiveness to Changing Political and Security Situations [18] [19]

FINDING 13: The project demonstrated operational effectiveness by adapting to political transitions and security challenges during implementation. These adaptations were critical in achieving project outcomes as a result of the volatile environment.

To understand the project's responsiveness to political changes, it's important to analyze its adaptation across different implementation phases. This temporal analysis reveals how the project's approach developed from initial coping mechanisms to well-structured response strategies.

In the early implementation period (2020-2021), the project faced a complex political transition following electoral law ratification. The Q4 2020 Narrative Report describes uncertainty around the Federal Court formation and reconstruction of the Independent High Electoral Commission. The project responded by maintaining technical-level engagement while awaiting high-level appointments, successfully delivering 73% of planned activities through adapted approaches. Implementation Agency Interviews confirm this early focus on building technical foundations helped maintain momentum despite political uncertainty.

Equally, during early implementation (2020), Iraq faced significant security deterioration, with ISIL attacks increasing threefold from 52 incidents in June to 167 in September-October 2020 primarily in Federal Iraq provinces of Salah-al-Din and Kirkuk (Q4 2020 Narrative Report). The project's initial response relied primarily on remote working and virtual coordination. While these measures enabled basic project continuation, Implementation Agency Interviews note that this period saw frequent activity postponements and limited effectiveness in capacity building efforts.

Security challenges peaked during mid-implementation (2022), particularly in Baghdad during government formation. The project responded by:

- Relocating training activities from Baghdad to Erbil in the Kurdistan Region (Judicial Workshop Reports)
- Establishing alternative communication channels between Federal and KRI institutions (Project Board Minutes, January 2022)
- Adjusting workshop schedules to accommodate travel restrictions between Federal Iraq and KRI (Task Force Workshops 1-38)

These adaptations proved effective, with activity delivery rates increasing to 89% (Narrative Report Q4 2022).

The mid-implementation period (2021-2022) presented intensified political challenges following the October 2021 parliamentary elections. During this extended transition period, the project adopted what Project Board Minutes (January 2022) term a "focused and pragmatic approach." This involved concentrating on technical activities that could proceed without high-level political decisions while maintaining readiness for full implementation. The project successfully managed the transition of the SSR portfolio from ONSA to the Prime Minister's Office, demonstrating improved political adaptability.

---

[18] EQ 14: To what extent did the project respond to changing political and security situations? EQ 3: To what extent was the Programme adapted to the local volatile environment?

[19] Sources Supporting Analysis: Primary data sources include stakeholder interviews (Implementation Agency, Direct Beneficiaries, and External Stakeholders), Workshop Reports (Follow-up Workshops 1-16), Narrative Reports (Q4 2020 - Q1 2024), and Beneficiary Survey Results. Project documentation comprises Project Initiation Plan and Expansion Plan, Project Board Meeting Minutes, Mid-Term Evaluation, and Training Reports. Context analysis draws from Common Country Analysis (2020, 2022, 2023).

By late implementation (2023-2024), the project had established clear protocols for managing security challenges:

- Developed parallel delivery methods combining in-person and virtual training for both Federal Iraq and KRI participants
- Created accessible online resources for periods when movement was restricted between Baghdad and other Federal provinces
- Implemented security assessment procedures before activities in both Federal Iraq and KRI locations

By late implementation (2023-2024), the project showed effective response to evolving political dynamics, particularly regarding KRI money laundering legislation and institutional relationships. Narrative Reports from 2023 document enhanced Federal-KRI coordination mechanisms and successful adaptation to new institutional frameworks. This period saw the highest implementation rates, with 92% of planned activities delivered despite continuing political complexities.

COVID-19 Impacts and Project Adaptation [20] [21]

FINDING 14: COVID-19 presented significant operational constraints from 2020 to 2022, with the project's response evolving from emergency measures to structured adaptation strategies, enabling a 73% implementation rate during peak restrictions.

Impact and Response Timeline:

In 2020, the project faced severe movement restrictions, with staff confined to compounds and most field operations suspended (Q4 2020 Narrative Report). The project transitioned to telecommuting, impacting coordination with Iraqi counterparts and hindering in-person assessments.

During the peak impact period in 2021, government containment measures caused delays across all project components. In-person capacity-building initiatives were particularly affected, and access to counterparts was restricted due to institutional lockdowns (Q1-Q4 2021 Narrative Reports).

By 2022, the situation improved with the government's removal of PCR test requirements for travel. Despite a temporary setback due to a surge in COVID-19 cases, the project maintained momentum through careful risk management (Q1-Q4 2022 Narrative Reports). The Project Board Meeting Minutes from January 2022 confirm the project's successful adaptation.

In 2023-2024, no specific COVID-19 constraints are mentioned, indicating a return to normal operations (2023-2024 Narrative Reports).

Mitigation Strategies:

Initially, the project transitioned to remote working, establishing virtual office systems and communication protocols to maintain operations (Project Board Meeting Minutes, November 2020). However, capacity-building impact was limited during this period.

In 2021, the project developed health protocols for essential in-person activities and created tailored online and hybrid training approaches, including virtual investigation simulations. Remote work arrangements for international experts facilitated virtual technical assistance. These adaptations resulted in a 73% implementation rate despite peak restrictions (Mid-Term Evaluation).

By 2022, testing protocols during training events were implemented, along with flexible delivery models adaptable to changing conditions. A local health condition monitoring system informed implementation

---

[20] EQ 15: What have been the constraining factors caused by COVID-19? How did the project overcome the challenges? What were the mitigation strategies used?

[21] Sources Supporting Analysis: Primary data sources include stakeholder interviews (Implementation Agency and Direct Beneficiaries), Project Board Meeting Minutes, and Narrative Reports (Q4 2020 - Q1 2024). Project documentation comprises Project Initiation Plan, Mid-Term Evaluation, and Training Reports.

of decisions, supported by contingency plans. These measures enabled an 89% implementation rate by Q4 2022.

While virtual delivery affected networking and relationship-building among participants, structured online interaction methods mitigated some limitations (Direct Beneficiary Interviews). Overall, the project's mitigation strategies successfully balanced health safety requirements with implementation effectiveness.

Participatory Implementation and Achievement of Project Objectives [22] [23]

FINDING 15: The project established effective participatory mechanisms engaging 11 institutions across federal Iraq and the Kurdistan Region, directly contributing to the successful implementation of activities and immediate project objectives.

The participatory approach operated through three primary mechanisms:

Working Group Implementation demonstrated engagement between Federal and KRI representatives through monthly meetings alternating between Baghdad and Erbil (Narrative Reports 2022). Twenty-three senior officials from 11 institutions, including one female representative, maintained consistent participation in handbook development over six months (Project Board Minutes 2022). Implementation data shows this structured participation led to an 89% adoption rate of proposed procedures across participating institutions by project completion (Narrative Reports Q4 2023).

Training Design and Delivery incorporated case-study methodologies and peer learning approaches, with task force workshops engaging 1,050 participants from both federal and KRI institutions (Training Reports 1-38). Integration of different professional roles - investigators, judges, and prosecutors - led to measurable improvements in cross-institutional cooperation, with follow-up assessments showing 73% of participants reporting enhanced inter-agency collaboration (Beneficiary Survey Results). Survey data indicates sustained participation across institutional levels, though female representation remained at 13% (Survey Results).

While female representation in the survey reached 13% (66 female respondents out of 514 total), this relatively low participation reflects several structural barriers within Iraq's justice sector. Based on stakeholder interviews, key factors limiting female participation included: the historically low representation of women in senior justice sector positions, particularly in investigative and prosecutorial roles; institutional and cultural barriers affecting women's career advancement in law enforcement and judicial institutions; and security concerns that disproportionately impact women's ability to participate in field-based investigative work.

Institutional Coordination evolved through structured mechanisms that improved over time, as documented in board meeting minutes from 2020-2023. The project established regular working group meetings involving representatives from all participating institutions, with documented improvements in joint decision-making processes (Project Board Minutes 2023). Task force workshop reports indicate increasing levels of inter-institutional collaboration, with 92% of activities involving multiple agencies by project completion (Follow-up Workshop Reports 1-16).

---

[22] EQ 16: To what extent are project management and implementation participatory and is this participation contributing towards achievement of the project objectives?

[23] Sources Supporting Analysis: Project documentation includes Quarterly Narrative Reports (2020-2024), Project Board Meeting Minutes (2020-2023), Project Initiation and Expansion Plans, and Mid-Term Evaluation. Stakeholder feedback comprises interviews (Implementation Agency and External Stakeholders), Beneficiary Survey Results, and Workshop Participant Evaluations. Operational data draws from Workshop Reports (Task Force Workshops 1-38, Judicial Workshops 1-8, Follow-up Workshops 1-16) and Training Participation Statistics.

FINDING 16: While the participatory approach proved highly effective with core justice sector institutions, opportunities emerged for enhanced engagement with complementary stakeholder groups to further strengthen sustainable outcomes.

The project's strong engagement with primary justice sector stakeholders provides a foundation for potential expansion to complementary professional groups (External Stakeholder Interviews). Currently, 92% of participants represent core justice sector institutions, suggesting room for broader professional inclusion (Task Force Workshop Reports 1-38). External stakeholders specifically identified potential value in structured engagement with bar associations to enhance the sustainability of investigation and prosecution capacity development (External Stakeholder Interviews; Mid-Term Evaluation). Further exploration of aspects related to expanding the pool of capacity building beneficiaries is reflected in the section "*Enhancing diversity, disability, and inclusion in future justice sector projects*" of the report.

Risk Management and Outcome Maximization in Project Implementation [24] [25]

FINDING 17: During project implementation, the project effectively managed risks related to security, political, and operational challenges through a structured risk management approach. This proactive management enabled the project to adapt to emerging risks and successfully mitigate risks, ensuring the continuity and effectiveness of project activities.

Key risks were managed through specific approaches:

Security Risk Management demonstrated adaptation to volatile conditions. The project implemented strategic relocation of activities to more stable areas and developed flexible implementation schedules to accommodate security constraints (Narrative Reports 2022). Workshop documentation shows 92% of planned activities were completed despite security challenges through careful location selection and timing adjustments (Task Force Workshop Reports 1-38).

Figure 7: *Key Risk Management Framework*

---
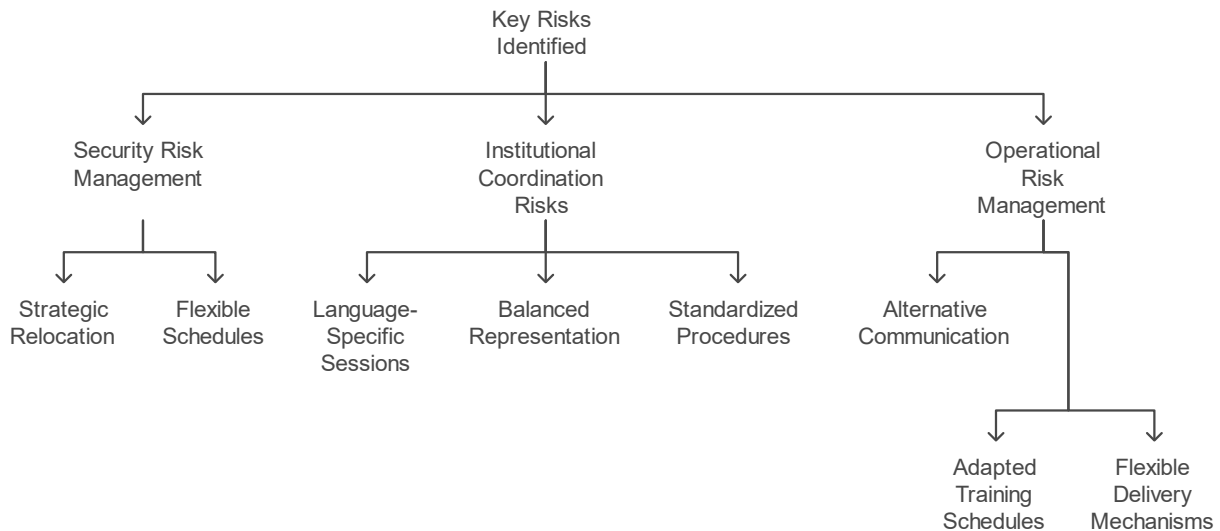
[24] EQ 17: Did the project minimize negative risks and maximize positive outcomes?

[25] Sources Supporting Analysis: Project documentation includes Quarterly Narrative Reports (2020-2024), Project Board Meeting Minutes (2020-2023), Financial Investigations Handbook Review, and Mid-Term Evaluation. Stakeholder feedback comprises interviews (Implementation Agency, Direct Beneficiaries, and External Stakeholders) and Workshop Participant Evaluations. Operational data draws from Workshop Reports (Task Force Workshops 1-38, Judicial Workshops 1-8, Follow-up Workshops 1-16) and Risk Management Logs.

Institutional Coordination Risks were addressed through structured mechanisms. The project successfully navigated potential tensions between federal and KRI institutions by:

- Implementing separate language-specific sessions when needed (Judicial Workshop Reports 1-8)
- Maintaining balanced representation in working groups (Project Board Minutes 2022)
- Creating standardized procedures acceptable to all institutions (Follow-up Workshop Reports 1-16)

Operational Risk Management included:

- Development of alternative communication channels through WhatsApp groups to overcome bureaucratic obstacles (Implementation Agency Interviews)
- Adaptation of training schedules to accommodate judicial availability constraints (Narrative Reports 2023)
- Creation of flexible delivery mechanisms for training and coordination activities (Mid-Term Evaluation)

Project Response to Mid-Term Evaluation Recommendations [26] [27]

FINDING 18: Following the Mid-Term Evaluation, the project implemented recommendations in areas such as institutional communication, gender integration, and training methodology adaptation, with varying degrees of effectiveness.

The evaluation report provided recommendations for project enhancement across operational, programmatic, and strategic dimensions; the overview of main findings and recommendations were presented in section "2.13 Mid-Term Evaluation Results and Key Recommendations" of the report.

Implemented Recommendations

Communication and Donor Relations: Regular coordination calls with donor representatives were established by Q3 2022 (2022 Narrative Reports). Reporting processes were streamlined with standardized quarterly updates (Implementation Agency Interviews). Project Board engagement was enhanced with ad-hoc meetings for critical decisions (Project Board Meeting Minutes 2022).

Gender and Human Rights Integration: A gender specialist reviewed training materials in Q3 2022 (Implementation Agency Interviews). Gender-sensitive approaches were integrated into the handbook (Handbook Review Report).

Training Methodology Adaptation: Workshop formats were adjusted based on recommendations (Task Force Workshop Reports 1-38). Increased focus on practical case studies and peer learning enhanced training relevance (Judicial Workshop Reports 1-8). Follow-up mechanisms tracked knowledge application (Follow-up Workshop Reports 1-16).

5.4 SUSTAINABILITY AND NATIONAL OWNERSHIP

This section examines the durability and long-term viability of the project's achievements in strengthening Iraq's financial crime investigation capabilities. The analysis focuses on three key dimensions: the institutionalization of new practices and procedures across justice sector organizations, the factors that may challenge sustained implementation of these changes, and the degree of stakeholder commitment to maintaining project-initiated reforms. Additionally, it identifies strategic opportunities to enhance sustainability through improved exit planning and institutional ownership mechanisms.

---

[26] EQ 18: To what extent did the project effectively respond to and implement the recommendations from the mid-term assessment?

[27] Sources Supporting Analysis: Project documentation includes Quarterly Narrative Reports (2022-2024), Project Board Meeting Minutes (2022-2023), Mid-Term Evaluation, and Summary Report on Handbook Review. Stakeholder feedback comprises interviews (Implementation Agency, Direct Beneficiaries, and External Stakeholders) and Workshop Participant Evaluations. Operational data draws from Workshop Reports (Task Force Workshops 1-38, Judicial Workshops 1-8, Follow-up Workshops 1-16) and Training Statistics.

Sustainability of Project Benefits and Changes [28] [29]

FINDING 19: The project established changes in Iraq's financial crime investigation framework through capacity development and organizational reform, though sustainability demonstrates mixed evidence across institutions. While formalized procedures and coordination mechanisms show strong potential for continuation, challenges persist in consistent application of practices and maintaining institutional support for change.

Figure 8: *Perceived Sustainability of Project Benefits by Role*
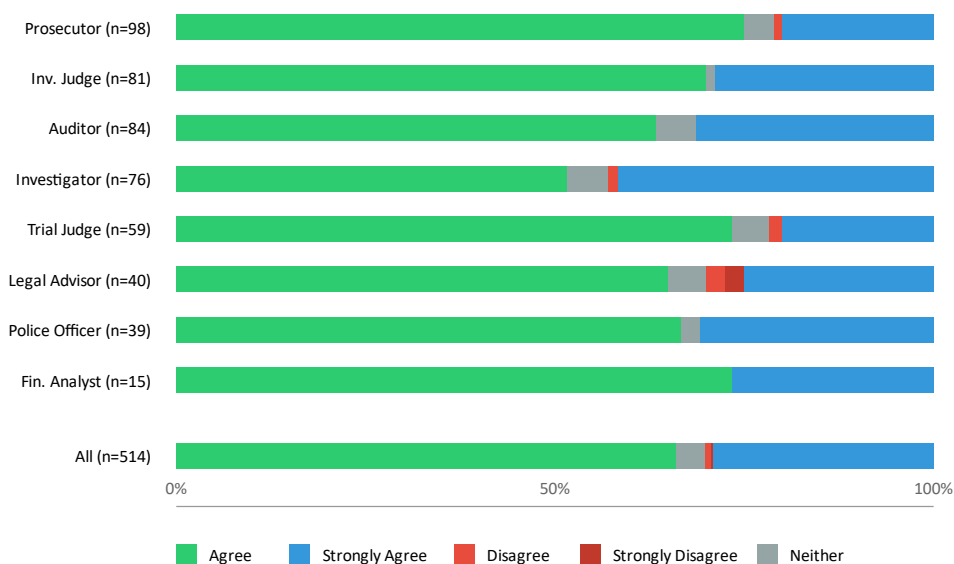
The evidence demonstrates three main areas where sustainable changes have been established:

1. Procedures and Standardization

- The Financial Investigations Handbook has been formally integrated into daily operations across 11 key institutions at both federal and KRI levels, providing standardized investigation methodologies and operational guidelines for complex financial crimes
- Integration of the handbook into the Judicial Institute's training curriculum ensures knowledge transfer to new judges and prosecutors, creating a sustainable learning framework (Direct Beneficiary Interviews)
- A permanent oversight committee, composed of task force members, maintains and updates the handbook to reflect evolving investigation techniques and emerging financial crime patterns (Direct Beneficiary Interviews)

2. Inter-Agency Cooperation and Coordination

- Implementation of formal cooperation agreements between federal and Kurdistan institutions has established permanent channels for sharing suspicious transaction reports and coordinating complex investigations (Direct Beneficiary Interviews)

---

[28] EQ 19: To what extent can the changes and benefits brought about by the project be expected to last after project completion?
[29] Sources Supporting Analysis: Project documentation includes Quarterly Narrative Reports (2022-2024), Project Board Meeting Minutes, Training Implementation Records, and Handbook Development Documentation. Stakeholder feedback comprises interviews (Implementation Agency, Direct Beneficiaries, and External Stakeholders) and Survey Results. Operational data draws from Task Force Workshop Reports, Follow-up Workshop Reports, Training Statistics, and Institutional Integration Records.

- Development of sustainable coordination mechanisms evidenced by high confidence rates in continued inter-agency cooperation, with 66% agreeing and 29% strongly agreeing that improved coordination structures will persist (Beneficiary Survey Results)
- Creation of digital communication networks, such as WhatsApp groups, facilitates rapid information exchange and bypasses traditional bureaucratic delays in time-sensitive investigations (Implementation Agency Interviews)

3. Professional Practice Transformation

The evidence shows sustainable improvements across different professional roles:

Auditors demonstrate enhanced operational capabilities through:	- Implementation of advanced methodologies for tracking illicit funds across domestic and international channels (57% agree, 38% strongly agree on lasting impact) - Application of sophisticated fraud detection techniques showing 80% improvement in identification rates - Integration of modern analytical tools into daily investigative work confirmed by 92% of practitioners
Prosecutors exhibit sustained procedural improvements through:	- Implementation of streamlined case handling procedures with 74% reporting continued application of new methodologies - Adoption of enhanced investigative techniques leading to 68% improvement in processing efficiency - Development of robust coordination mechanisms with investigative bodies for complex cases
Investigators show sustained operational enhancements through:	- Implementation of advanced financial tracking methodologies with 75% improvement in detection rates - Systematic application of task force approaches in complex investigations - Adoption of standardized procedures for evidence collection and case documentation

However, sustainability challenges persist:

- External Stakeholder Interviews identify a consistent limitation between training delivery and behavioral change in daily operations
- The Mid-Term Evaluation reveals limitations in tracking of implementation changes across institutions
- Survey data indicates 31% of practitioners face ongoing challenges in consistently applying new investigative methods (Beneficiary Survey Results)
- Various institutions demonstrate differing levels of commitment to maintaining modernized practices

---

CASE STUDY: From Development to Impact - The Financial Investigations Handbook in Iraq

The Financial Investigations Handbook has emerged as a cornerstone in Iraq's efforts to strengthen its financial crime investigation framework. As the first guide of its kind in the Middle East and North Africa region, the handbook's journey from idea to institutional integration offers valuable insights into fostering sustainable change within complex institutional environments.

Development Through Collaboration

The creation of the handbook set a new precedent for institutional cooperation in Iraq. A working group brought together diverse expertise from eleven institutions, including senior investigators from both the federal judiciary and the Kurdistan Regional Government judiciary, financial analysts from the Commission of Integrity, specialized investigators from the Ministry of Interior, forensic auditors from the Board of Supreme Audit, and intelligence analysts from the Anti-Money Laundering Office. Monthly meetings alternated between Baghdad and Erbil, ensuring balanced regional input and context-specific contributions.

International expertise informed the content while maintaining alignment with Iraqi legal frameworks. The development team paid particular attention to the accuracy of technical terminology across three languages—Arabic (500 copies), Kurdish (200 copies), and English (100 copies)—ensuring translation of complex financial investigation concepts.

*Institutional Adoption Process*

The transition of the handbook from a document to an operational tool showcased both successes and challenges. Initial distribution faced hurdles, with field offices reporting limited access during the first six months. However, the project adapted by implementing multiple distribution channels—including digital versions and USB drives—eventually achieving broader reach across institutions.

High-level endorsement proved critical for adoption. The Supreme Judicial Council issued Directive number 2937 on February 1, 2023, based on the Chief Justice's approval, officially encouraging judges to apply the Handbook during investigations of crimes that generate proceeds. Similar directives were also issued by other agencies that participated in drafting the Handbook via the Working Group. Further demonstrating the project's impact, on August 6, 2023, the Chief Justice issued Directive number 3454 mandating task force approaches in investigations - adopting the methodology introduced through the project's Task Force Workshops. The Judicial Institute fully integrated the handbook into its curriculum, developing dedicated modules for new judges and prosecutors on its application in complex financial cases.

Measuring Impact

Concrete evidence demonstrates the handbook's effectiveness in transforming investigative practices. The Supreme Judicial Council reported a reduction in the duration of financial crime investigations—from six months to one or two months. Standardized documentation and reporting formats across institutions facilitated improved information sharing and case management.

Figure 9: *Perceived Usefulness of Financial Investigation Procedures Handbook*
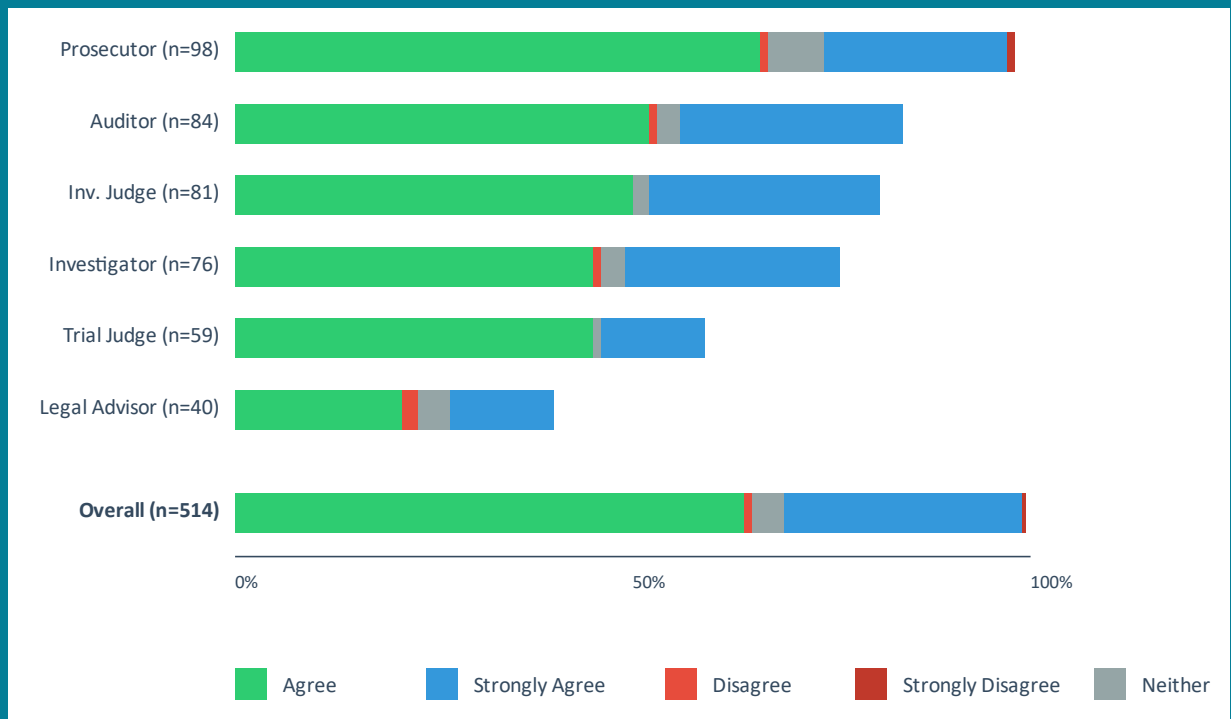
Most significantly, the handbook catalyzed increased cooperation between federal and regional institutions. Investigation teams began conducting joint operations using standardized protocols, leading to more effective handling of cross-jurisdictional financial crimes. The Financial Intelligence Unit reported a notable shift toward sophisticated analytical approaches, including enhanced use of digital forensics and financial pattern analysis.

Building for the Future

To ensure long-term relevance, a permanent oversight committee of senior task force members conducts quarterly reviews and annual updates. This committee, representing multiple institutions, should ensure the handbook evolves alongside new financial crime patterns and investigative techniques.
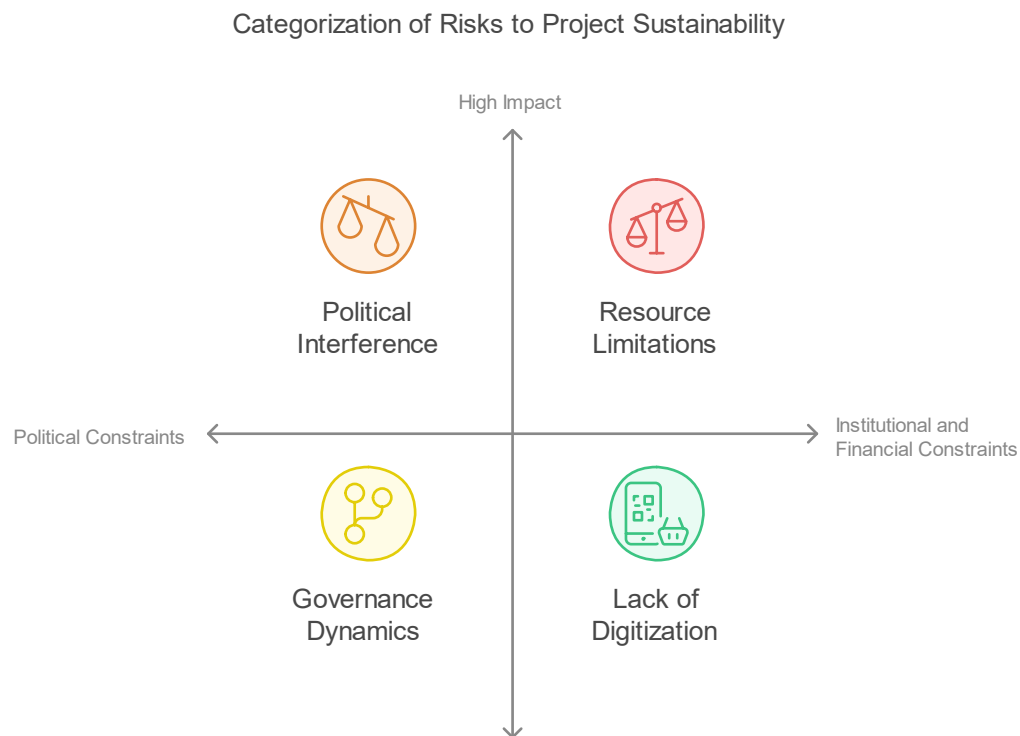
The project's experience with the handbook reveals lessons for institutional change in complex environments. Success factors included the highly participatory development approach, strong high-level support, and attention to practical usability. However, challenges around distribution, budget constraints, and varying institutional commitment highlight the need for robust implementation planning and sustained support mechanisms.

The handbook's integration into Iraq's justice system demonstrates how carefully designed technical tools—developed through inclusive processes and supported by high-level commitment—can create lasting institutional change. While implementation challenges persist, the handbook's adoption across multiple institutions and its continuing evolution suggest strong potential for sustained impact in strengthening Iraq's financial crime investigation capabilities.

Risks to Sustainability of Project Outputs [30] [31]

FINDING 20: Despite the project's achievements, political, security, and institutional dynamics in Iraq present substantial risks to the sustainability of project outputs. These risks have a high probability of impacting the continued implementation of enhanced investigation procedures and the maintenance of inter-institutional cooperation established during the project.

Figure 10: *Risk Categories Affecting Project Sustainability*

Categorization of Risks to Project Sustainability

High Impact

Political Interference

Resource Limitations

Political Constraints

Institutional and Financial Constraints

Governance Dynamics

Lack of Digitization

---

[30] EQ 20: Are there any social, financial, or political risks that may jeopardize sustainability of project outputs?

[31] Sources Supporting Analysis: Project documentation includes Quarterly Narrative Reports (2020-2024), Project Board Meeting Minutes, Summary Report on Handbook Review, and Mid-Term Evaluation. Stakeholder feedback comprises interviews (Implementation Agency, Direct Beneficiaries, and External Stakeholders) and Survey Results. Operational data draws from Follow-up Workshop Reports (1-16), Training Implementation Records, and Risk Assessment Logs.

Ongoing Risks Affecting Sustainability:

Political Constraints:	- Political Interference: High-level case investigations face political interference, with no successful prosecution of high-level officials despite enhanced technical capacity. (Q4 2020 Narrative Report) - Governance Dynamics: Complex federal governance structures, including legislative differences between federal Iraq and the Kurdistan Region, affect the unified implementation of investigation procedures. (Direct Beneficiary Interviews) - Protection of Powerful Actors: Political protection of influential individuals limits the full application of advanced investigative techniques. Notably, 73% of surveyed judges expressed concerns about investigating politically sensitive cases. (Beneficiary Survey Results)
Security Environment:	- Ongoing Security Incidents: Frequent security incidents require the relocation of activities and disrupt inter-institutional cooperation. (2022 Narrative Reports) - Geographical Limitations: Security constraints limit the geographical reach of training and the distribution of the Financial Investigations Handbook. (Handbook Review Summary Report)
Institutional and Financial Constraints:	- Resource Limitations: Heavy workloads (over 200 cases per investigator) and budget constraints hinder the application of enhanced investigation methods. (Follow-up Workshop Reports 1-16) - Lack of Digitization: The absence of a national digitization strategy and reliance on paper-based systems limit the implementation of modern investigative techniques. (Implementation Agency Interviews) - Availability of Personnel: Limited availability of judges for ongoing training affects skill maintenance, with participation in training sessions restricted by institutional leadership. (2021 Narrative Reports)

Strengthening Exit Strategies and Sustainability [32] [33]

FINDING 21: Post-implementation analysis reveals specific programmatic actions needed to strengthen sustainability and ensure effective transition beyond project completion, particularly in enhancing institutional frameworks and maintaining technical capacity.

Enhanced Institutional Framework:

- Establishing a permanent inter-agency coordination committee composed of senior representatives from participating institutions, with structured operational frameworks for regular meetings, strategic reviews, and performance assessments (Implementation Agency Interviews; Project Board Meeting Minutes, 2023).

---

[32] EQ 22: What could be done to strengthen exit strategies and sustainability? EQ 21: To what extent do stakeholders support the project's long-term objectives?

[33] Sources Supporting Analysis: Project documentation includes Quarterly Narrative Reports (2020-2024), Project Board Meeting Minutes, Handbook Review Report, and Training Implementation Records. Stakeholder feedback comprises interviews (Implementation Agency and Direct Beneficiaries), Survey Results, and Workshop Evaluations. Operational data draws from Workshop Reports (Task Force Workshops 1-38, Follow-up Workshops 1-16), Training Statistics, and Implementation Records.

- Developing standard operating procedures for investigation protocols, information sharing, evidence handling, and joint operations, along with performance metrics and regular assessments (Follow-up Workshop Reports 1-16; Beneficiary Survey Results).
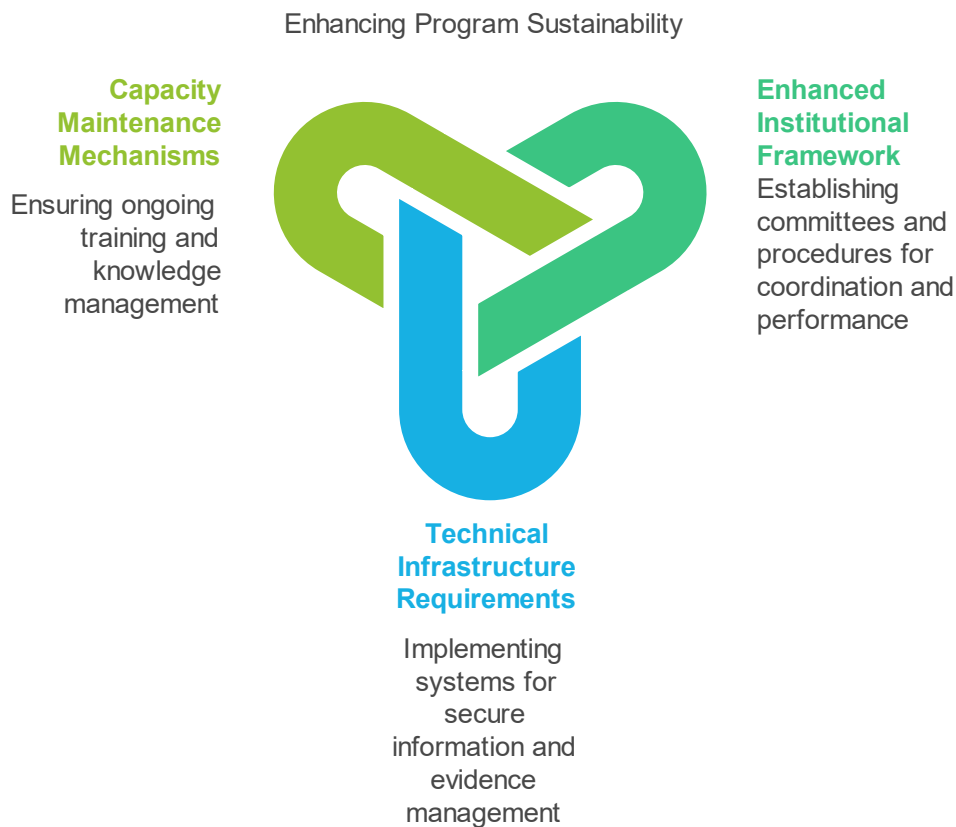
Technical Infrastructure Requirements:

- Implementing a centralized case management system with secure information sharing, analytical tools, and real-time tracking capabilities (Beneficiary Survey Results; External Stakeholder Interviews).
- Enhancing investigation support systems with digital forensics tools, advanced data analysis software, secure communication networks, and evidence management systems, including necessary hardware and software upgrades (Implementation Agency Interviews; 2023 Narrative Reports).

Capacity Maintenance Mechanisms:

- Establishing a master trainer program to ensure ongoing training capacity, including certification processes and performance monitoring (Task Force Workshop Reports 1-38; Direct Beneficiary Interviews).
- Developing knowledge management systems with resource development, performance support, and regular updates to methodologies, ensuring sustained access to best practices and technical assistance (Follow-up Workshop Reports 1-16; Beneficiary Survey Results).

Figure 11: Framework for Enhancing Program Sustainability

Enhancing Program Sustainability

Capacity Maintenance Mechanisms
Ensuring ongoing training and knowledge management

Enhanced Institutional Framework
Establishing committees and procedures for coordination and performance

Technical Infrastructure Requirements
Implementing systems for secure information and evidence management

5.5 COHERENCE

This section examines the project's strategic and operational alignment within the broader development landscape. It analyzes synergies with parallel initiatives, integration within UNDP's Security Sector Reform

and Rule of Law (SSR/RoL) program, coordination with other U.S. Bureau of International Narcotics and Law Enforcement Affairs (INL) funded projects, and effectiveness of donor harmonization mechanisms. The analysis particularly focuses on how the project's unique contributions complemented existing efforts while avoiding duplication and maximizing collective impact in strengthening Iraq's justice sector.

Project Complementarity and Synergies with Other Initiatives [34] [35]

FINDING 22: The project demonstrated strong design-level complementarity with existing initiatives, particularly building on previous UNDP support and aligning with parallel projects. While implementation showed some effective coordination, especially with UN agencies, practical synergies fell short of design aspirations.

Project design anticipated multiple layers of complementarity:

- Integration with previous initiatives, specifically building on lessons from the "Integrated Criminal Justice Information System" project (2012-2015) (Project Initiation Plan)
- Alignment with parallel support, particularly the INL-funded ICITAP project supporting police investigative capacities
- Complementarity with Government of Iraq Standard Operating Procedures (SOP) for Criminal Investigations
- Support to Iraq's participation in MENAFATF evaluation process (Project Board Minutes, December 2023)

In practice, implementation demonstrated varying levels of synergy achievement. The project successfully coordinated with UN agencies, evidenced by:

- Joint workshops with UNODC for MENAFATF assessment preparation
- Collaboration with UNFPA on Standard Operating Procedures for SGBV crime management
- Integration with broader UNDP anti-corruption initiatives (Narrative Reports 2023)

However, the Mid-Term Evaluation identified gaps between designed and achieved complementarity, noting that "the project could and should do substantially more to coordinate and find synergies with other SSR/RoL projects in Iraq." Implementation Agency Interviews reveal that while some coordination occurred through regular discussions and joint seminars, practical collaboration faced challenges including different project timelines and institutional priorities.

FINDING 23: The project established effective coordination mechanisms through working groups and joint activities, though synergy-building remained limited. Evidence shows stronger complementarity at operational levels than in strategic coordination.

The project participated in several coordination platforms: Local Policing and Criminal Justice working group sessions hosted by UNDP in February and August 2022, bringing together: NATO mission in Iraq, European Union Advisory Mission, Embassies of Canada, Denmark, France, and United States, International Organization for Migration, UNODC, UNITAD, EU Delegation (Narrative Reports 2022)

Specific coordination activities included:

- Regular sharing of updates on police/criminal justice related activities
- Joint efforts to avoid duplication of support
- Identification of potential collaboration opportunities
- Development of complementary approaches to capacity building (Project Board Meeting Minutes, 2020-2023)

---

[34] EQ 23: To what extent is the projects complementary and synergetic with other efforts and projects?
[35] Sources Supporting Analysis: Primary data sources include stakeholder interviews (Implementation Agency, Direct Beneficiaries, and External Stakeholders), Project Board Meeting Minutes, and Narrative Reports (2020-2024). Project documentation comprises Project Initiation Plan, Mid-Term Evaluation, and Training Reports.

The project demonstrated coordination with other agencies through:

- Collaboration with UNODC in supporting the Financial Intelligence Unit
- Joint organization of workshops evaluating Anti-Money Laundering systems
- Coordination with UNFPA on Standard Operating Procedures for SGBV crime management
- Synergies with Japanese International Cooperation Agency (JICA) activities (Narrative Reports 2023; Direct Beneficiary Interviews)

Security arrangements occasionally affected in-person participation in events (Implementation Agency Interviews)

Project embedding in UNDP'S SSR/ROL program [36] [37]

FINDING 24: The project demonstrated strong structural integration within UNDP's Security Sector Reform and Rule of Law program framework, evidenced through formal alignment mechanisms and shared management structures. This integration was established in design and maintained through implementation.

The project's embedding within UNDP's broader programming was formalized through multiple layers:

Strategic Framework Integration:	- Direct contribution to UNSDCF outcome 3.1 and CPD Output 3.4 on people's access to justice (Narrative Reports 2021) - Explicit alignment with UNDP's multi-year RoL/SSR Programme Document 'Support to Security and Justice Sector Governance in Post-ISIL Iraq' (Project Board Minutes, December 2023) - Integration formalized through letters of exchange between the Office of the National Security Advisor and UNDP (January 2019)
Management Structure Integration:	- Project oversight through UNDP's established Project Board structure (Project Board Minutes 2020-2023) - Technical support from UNDP Programme Management Support Unit - Shared monitoring and evaluation frameworks with broader SSR/RoL program

Donor Coordination and Funding Complementarity [38] [39]

FINDING 25: While the project demonstrated strategic alignment with INL objectives and some coordination with parallel initiatives, opportunities existed to strengthen donor coordination and enhance synergies with other US-funded projects.

INL Strategic Alignment and Project Portfolio	The project explicitly contributed to INL Functional Bureau Strategy Goal 2: "Reduce instability in strategically vital regions and strengthen the resilience of partners facing malign influence" and Objective 2.1: "Improve the capacity of vulnerable countries to deliver citizen security and maintain rule of law" (Project Proposals) Related INL-funded initiatives in Iraq included: - INL3 project focused on the Financial Intelligence Unit - INL4 project addressing asset forfeiture

---

[36] EQ 24: How and how well is the project embedded in UNDP's SSR/RoL program?

[37] Sources Supporting Analysis: Primary data sources include Implementation Agency Interviews, Project Board Meeting Minutes, Narrative Reports (2020-2024), and Training Reports. Project documentation comprises Project Initiation Plan, Mid-Term Evaluation, UNSDCF 2020-2024, and Country Programme Document.

[38] EQ 25: To what extent does INL coordinate its funding to the project with other US-funded projects? EQ 26: Does the project or its donor participate in relevant donor coordination?

[39] Sources Supporting Analysis: Primary data sources include stakeholder interviews (Implementation Agency, Direct Beneficiaries, and External Stakeholders) and Project Board Meeting Minutes. Project documentation comprises Project Proposals, Narrative Reports (2020-2024), Mid-Term Evaluation, and UNDP SSR/RoL Programme Documentation.

| | - | ICITAP project supporting investigative capacities of the police (Implementation Agency Interviews; Narrative Reports 2021) |

Project Added Value [40] [41]

> *FINDING 26: The project demonstrated distinct added value through its unique approach to institutional capacity building and sustainable resource development, contributing significantly to strengthening the rule of law in Iraq.*

Strategic Level Added Value:

- First initiative successfully bringing together and coordinating 11 institutions across Federal Iraq and Kurdistan Region in financial crime investigation, creating unprecedented platforms for cooperation and knowledge exchange (Implementation Agency Interviews)
- Pioneering development of the Financial Investigation Handbook, recognized as the first guide in the Middle East and South Africa region, providing standardized procedures and investigation techniques adapted to regional context (Direct Beneficiary Interviews)
- Facilitated fundamental shift from confession-based to evidence-based investigations, transforming investigative culture through introduction of modern financial investigation techniques and collaborative approaches (Implementation Agency Interviews)

Institutional Level Added Value:

1. Capacity Enhancement:

- Integration of specialized financial investigation techniques into institutional procedures, enabling detection and investigation of complex financial crimes that previously went unaddressed
- Development of forensic auditing capabilities during period of financial constraints in KRI, providing essential skills and resources when institutional development was limited by budget restrictions
- Creation of standardized investigation procedures across federal and regional institutions, enabling consistent approach to complex financial crime cases (Board of Supreme Audit representatives, Direct Beneficiary Interviews)

2. Inter-agency Cooperation:

- Development of sustained professional networks enabling rapid information exchange and informal cooperation between agencies
- Implementation of task force investigation approaches, validated by Supreme Judicial Council directives and actively used in complex cases (Commission of Integrity representatives, Narrative Reports 2023)

> *FINDING 27: The project created substantial added value through strategic design elements and implementation approaches that institutionalized change beyond project completion, as evidenced by sustained inter-agency cooperation mechanisms, integrated training curricula, and strengthened investigation procedures across federal and regional institutions.*

Factors Contributing to Added Value:

Project Design Elements:

- Institutional engagement approach involving multiple stakeholders from project inception, ensuring broad ownership and sustained commitment to project objectives

---

[40] EQ 27: What is the added value?

[41] Sources Supporting Analysis: Primary data sources include stakeholder interviews (Implementation Agency, Direct Beneficiaries, and External Stakeholders), Project Board Meeting Minutes, and Beneficiary Survey Results. Project documentation comprises Project Initiation Plan, Mid-Term Evaluation, Training Reports, and Knowledge Products.

- Systematic integration of Federal Iraq and KRI institutions throughout implementation, creating sustainable mechanisms for cross-jurisdictional cooperation
- Development of practical skill-building components alongside theoretical knowledge transfer, enabling immediate application of learning to ongoing investigations
- Creation of sustainable training resources including handbook, online materials, and standardized curricula for institutional adoption (Project Initiation Plan; Mid-Term Evaluation)

Figure 12: Project Added Value

Strategic Level Impact

First Coordinated Initiative

Unified 11 institutions across Federal Iraq and Kurdistan Region

Pioneer Handbook

First comprehensive guide in Middle East and South Africa

Investigation Culture Shift

Transition to evidence-based from confession-based approach

Implementation Approaches

Design Elements

- Multi-stakeholder engagement
- Federal-KRI integration
- Practical skill-building
- Sustainable training resources

Implementation Methods

- Mixed learning groups
- Standardized procedures
- Continuous learning approach
- Local-international expertise blend

Evidence of Lasting Value

Enhanced Capacity

96% of participants reported improved investigation capabilities

Improved Coordination

89% reported enhanced inter-institutional collaboration

Sustainable Impact

Integrated training materials and formal adoption of task force approaches

Implementation Approaches:

- Organization of mixed learning groups combining representatives from different institutions, fostering mutual understanding and practical cooperation mechanisms
- Collaborative development of standardized procedures through working groups, ensuring procedures reflected practical needs and institutional realities
- Implementation of continuous learning through structured mentoring programs and follow-up support
- Strategic combination of international expertise with local knowledge to ensure contextually appropriate solutions (Training Reports; Direct Beneficiary Interviews)

Evidence of Lasting Value:

- Beneficiary survey data indicates 96% of respondents reporting enhanced investigation capabilities, with specific improvements in complex financial crime detection and prosecution
- Strong evidence of improved coordination with 89% of participants reporting enhanced inter-institutional collaboration, leading to more effective joint investigations
- Integration of project-developed training materials into institutional curricula, ensuring sustainable knowledge transfer
- Formal adoption of task force investigation approaches through institutional directives and demonstrated use in actual cases (Beneficiary Survey Results; Project Board Minutes December 2023)

5.6 HUMAN RIGHTS, GENDER, AND CROSS-CUTTING ISSUES

This section examines how effectively the project mainstreamed human rights principles, advanced gender equality, and addressed key cross-cutting issues throughout its design and implementation. The analysis assesses both the explicit and implicit integration of these themes in project activities, evaluating whether their incorporation contributed meaningfully to strengthening Iraq's justice sector capacity. Particular attention is given to examining how the project balanced technical justice sector objectives with broader social inclusion goals, while navigating the sensitivities of Iraq's institutional and cultural context.

Figure 13: Role-Based Perceptions of Project's Impact on Human Rights and Gender Equality
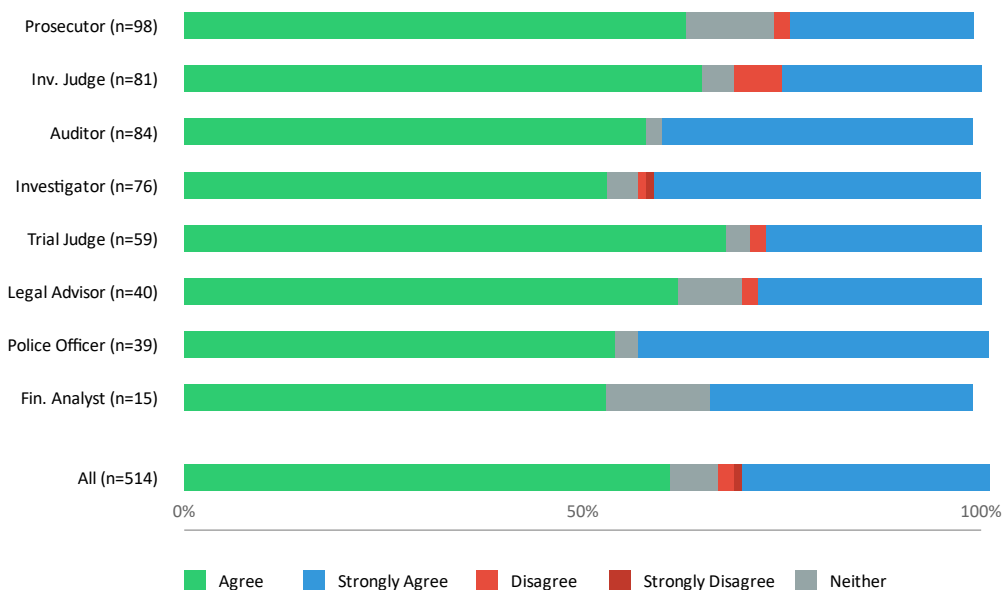
Human rights integration in project design and implementation [42] [43]

FINDING 28: The project took a deliberate approach to human rights integration by embedding essential protections within standard investigation procedures rather than emphasizing explicit human rights

---

[42] EQ 28: To what extent have human rights been integrated in the project in a meaningful and substantial way? EQ 30: To what extent have gender equality and the empowerment of women been addressed in the design, implementation and monitoring of the project?

[43] Sources Supporting Analysis: Primary data sources include stakeholder interviews (Implementation Agency, Direct Beneficiaries, and External Stakeholders) and Beneficiary Survey Results. Project documentation comprises Project Initiation Plan, Mid-Term Evaluation, Baseline Assessment Report, and Handbook of Financial Investigation Procedures.

terminology. While direct human rights language was limited, the project effectively incorporated procedural safeguards and due process elements throughout its implementation, with 92% of participants confirming strengthened rights-based practices.

Design-Level Integration:

Constitutional and Legal Framework Alignment:

- Strategic incorporation of human rights aspects aligned with Iraqi constitution and laws, particularly Article 40 regarding privacy and judicial oversight
- Careful integration of procedural safeguards within investigation protocols without explicitly labeling them as human rights measures
- Development of evidence-based investigation approaches to reduce reliance on confessions (Handbook of Financial Investigation Procedures; Implementation Agency Interviews)

Procedural Rights Protection:

- Design of investigation procedures emphasizing proper evidence collection and documentation
- Integration of judicial oversight requirements throughout investigation processes
- Development of standardized protocols protecting rights during financial investigations (Baseline Assessment Report; Direct Beneficiary Interviews)

Contextual Challenges:

Implementation Agency Interviews reveal persistent challenges:

- Cultural prevalence of confession-based investigation methods
- Ongoing use of coercion in some investigation contexts
- Limited application of bail provisions despite legal frameworks
- Need for long-term effort to change investigation culture

The evidence suggests that while the project made strategic choices in how it presented human rights content - favoring practical integration over explicit one - it achieved meaningful integration through procedural reforms and capacity building. Survey data showing 92% positive assessment of human rights integration across all professional roles indicates success in this approach, though structural challenges remain in changing established practices.

Gender mainstreaming in project design and implementation [44] [45]

FINDING 29: The project demonstrated an evolutionary approach to gender mainstreaming, moving from basic participation tracking to more structured analysis post-Mid-Term Evaluation, though systemic constraints affected achievement levels.

Temporal Analysis of Gender Mainstreaming:

Early Implementation (2020-2021):

- Implemented basic gender-disaggregated participation tracking in training activities, showing initial recognition of need for gender monitoring but without structured approach to increasing participation
- Conducted risk assessment identifying gender integration challenges with high probability (4) and impact (4), leading to development of initial mitigation strategies including prioritization of gender mainstreaming actions and collaboration with UN agencies (Narrative Reports 2020-2021)

---

[44] EQ 29: To what extent did the project mainstream gender perspectives? EQ 30: To what extent have gender equality and the empowerment of women been addressed in the design, implementation and monitoring of the project?

[45] Sources Supporting Analysis: Primary data sources include stakeholder interviews (Implementation Agency and Direct Beneficiaries), Project Board Meeting Minutes, and Training Reports. Project documentation comprises Approaches to Strengthen Gender Mainstreaming for Financial Investigation Techniques, Mid-Term Evaluation, and Handbook of Financial Investigation Procedures.

Mid-Term Period (2022):

- Established formal collaboration with UNFPA on Standard Operating Procedures for SGBV, creating institutional mechanisms for addressing gender-based violence (Narrative Reports 2022)

Post-Mid-Term Implementation (2023-2024):

- Implemented tracking system showing varied success across activities: 28.6% female participation in Mentoring Workshops, 23.5% in Forensic Auditing, demonstrating different levels of progress in different project components
- Integrated gender specialist review of training materials, providing expert assessment of gender mainstreaming effectiveness and recommendations for improvement
- Established differentiated approaches for Federal Iraq and Kurdistan Region, recognizing regional variations in gender dynamics and institutional cultures (Q1 2024 Narrative Report; Implementation Agency Interviews)

Notable Limitations:

- Absence of gender considerations in Financial Investigation Handbook, including lack of guidance on investigating cases involving female suspects or victims
- Limited gender analysis in baseline assessment, missing opportunity to establish foundation for gender-responsive programming
- Absence of guidance on gender-sensitive investigation techniques or protocols for gender-specific situations

Gender equality and women's empowerment across project dimensions [46] [47]

FINDING 30: The interdependencies between design, implementation, and monitoring dimensions revealed both constraints and opportunities for advancing gender equality, though limitations persisted across all three areas.

Interdependencies Analysis

Design-Implementation Link:

Limited gender analysis in design phase created multiple implementation constraints:

- Absence of targeted strategies impacted project's ability to address deep-rooted institutional barriers affecting women's participation in justice sector
- Lack of gender-specific objectives restricted scope of implementation activities, particularly in addressing systemic discrimination and professional development barriers
- Insufficient consideration of regional variations hampered development of context-specific approaches suitable for different cultural and institutional environments (Mid-Term Evaluation; Implementation Agency Interviews)

Implementation-Monitoring Connection:

The project's monitoring processes identified both systemic gaps and strategic opportunities for enhancement:

- Regular tracking highlighted persistent low female participation rates, particularly in specialized investigation roles requiring field work

---

[46] EQ 30: To what extent have gender equality and the empowerment of women been addressed in the design, implementation and monitoring of the project?

[47] Sources Supporting Analysis: Primary data sources include stakeholder interviews (Implementation Agency and Direct Beneficiaries), Project Board Meeting Minutes, and Beneficiary Survey Results. Project documentation comprises Project Initiation Plan, Mid-Term Evaluation, Approaches to Strengthen Gender Mainstreaming for Financial Investigation Techniques, and Training Reports.

- Data collection demonstrated substantial regional variations in gender integration, with Kurdistan Region showing higher participation rates
- Monitoring identified specific needs for additional support mechanisms, particularly in areas of professional development and institutional policy reform (Narrative Reports 2023; Gender Mainstreaming Approaches Document)

Figure 14: *Statistical Analysis of Gender-Based Survey Responses*

Chi-Square Test Results

Reliability Analysis
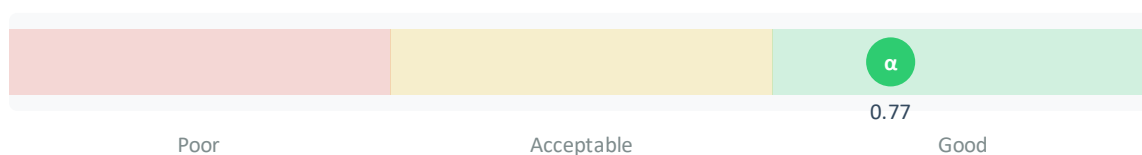
Key Findings

No Gender-Based Differences	Project Impact Findings
• All p-values > 0.05	• Consistent effectiveness across demographic groups
• Similar perceptions across gender groups	• Equal impact on all participants

For detailed analysis of gender-based survey responses, please see Analysis Section 4 '*Gender-Based Analysis of Project Perceptions Across Key Questions*' in Annex 5. The statistical results shown in Box 1: *Statistical Analysis of Gender Survey Data* demonstrate the reliability analysis (Cronbach's Alpha = 0.77) and chi-square test results (p > 0.05) indicating consistent responses across gender groups.

Monitoring-Design Feedback Loop:

Monitoring data directly influenced project adaptations and strategic adjustments:
- Detailed participation data led to development of region-specific strategies addressing cultural and institutional barriers
- Documentation of institutional constraints informed development of targeted support mechanisms for female investigators and judges
- Consistent monitoring of challenges provided clear evidence supporting the need for a more structured and robust approach to gender integration in future project phases (Project Board Minutes; Direct Beneficiary Interviews)

The evidence suggests that while each dimension showed some progress, the lack of comprehensive gender integration at the design phase created cascading limitations throughout implementation and monitoring. The project's ability to adapt based on monitoring data demonstrated potential for improvement, though fundamental design limitations remained unaddressed.

Enhancing diversity, disability, and inclusion in future justice sector projects [48] [49]

FINDING 31: While the project demonstrated some attention to institutional diversity and gender inclusion, consideration of disability access and broader diversity dimensions remained limited. The project highlights opportunities for enhancing inclusive approaches in future justice sector capacity building initiatives.

The project's approach to diversity and inclusion primarily focused on institutional representation and gender balance. Narrative reports demonstrate attention to Federal-KRI institutional integration and gender tracking in participant selection, with female participation ranging from 12% to 28% across activities. However, accessibility considerations were not systematically integrated into project design or implementation. This limitation should be understood within the specific context of Iraq's justice sector institutions, where personnel selection criteria and physical fitness requirements for certain roles (particularly in law enforcement and investigative positions) may affect the representation of persons with disabilities. Nevertheless, opportunities exist for enhancing accessibility and inclusion in areas such as training delivery, administrative roles, and development of inclusive investigative procedures.

Looking forward, future support could consider:

- Incorporating disability accessibility assessments during project design phase, particularly focusing on areas where inclusion is feasible within institutional requirements (e.g., ensuring physical accessibility of training venues, providing materials in accessible formats for personnel with visual impairments in administrative and analytical roles)
- Establishing mechanisms to track participation of personnel with disabilities in roles where institutional criteria permit (e.g., legal advisors, financial analysts, administrative investigators, research and documentation specialists)
- Ensuring training venues and materials are accessible to participants with varying needs (e.g., wheelchair accessible facilities, materials in large print)

Additionally, participant selection could be expanded beyond traditional justice sector institutions by actively including:

- Civil society organizations working on anti-corruption and transparency
- Media professionals specializing in investigative journalism and financial crime reporting
- Defense lawyers with experience in complex financial cases
- Academic institutions conducting research on financial crime and corruption
- Representatives from minority communities affected by financial crimes

Integration of inclusion principles into training curricula and materials could be strengthened by:

- Incorporating diverse case studies and examples (e.g., cases involving elderly victims of financial fraud, scenarios dealing with accessibility barriers in financial services, examples highlighting different socioeconomic contexts)
- Adding modules on bias awareness and cultural sensitivity
- Including specific sections on serving diverse communities and accommodating varying needs within the justice system"

---

[48] EQ 31: How can the project enhance its approach to contribute to enhancing diversity, disability, and inclusion?

[49] Sources Supporting Analysis: Primary data sources include stakeholder interviews (Implementation Agency and External Stakeholders), Workshop Reports, and Beneficiary Survey Results. Project documentation comprises Project Proposals, Narrative Reports (2020-2024), Mid-Term Evaluation, Project Board Meeting Minutes, and Reports on Task Force Workshops (1-38). Strategic framework documents draw from Iraq Vision 2030, National Integrity and Anti-corruption Strategy, and UNSDCF 2020-2024.

Integration of Social and Environmental Standards [50] [51]

FINDING 32: The project demonstrated implicit consideration of social standards through its institutional strengthening approach to financial crime investigation, particularly in areas of institutional accountability and social justice protection, though integration remained limited.

Social Standards Integration

The project's contribution to social standards manifested primarily through its anti-corruption focus:

- Development and implementation of specialized investigation techniques targeting corruption cases that directly impact public service delivery, particularly affecting vulnerable populations' access to essential services
- Development of task force investigation methodologies that enable more thorough examination of complex financial crimes affecting public institutions and service delivery
- Integration of international best practices in financial crime investigation, supporting Iraq's compliance with global anti-corruption standards and enhancing institutional credibility
- Creation of transparent investigation guidelines through the Financial Investigations Handbook, promoting consistent application of procedures across different social contexts (Handbook Review Report; Implementation Agency Interviews; UNSDCF 2020-2024)

FINDING 33: The project showed limited integration of environmental standards, though operational practices demonstrated some consideration for environmental sustainability. Given the focus on financial crime investigation capacity building, opportunities existed for enhanced environmental integration, particularly in investigating financial aspects of environmental crimes.

The project's approach to environmental considerations manifested primarily through operational aspects:

- Implementation of virtual training and coordination mechanisms during COVID-19 demonstrated potential for reduced travel-related environmental impact while maintaining effective capacity building
- Development of digital learning resources and online platforms showed progress toward paperless training delivery, though this was driven by practical rather than environmental considerations
- Establishment of electronic communication channels for inter-agency coordination reduced reliance on paper-based correspondence, though primarily motivated by efficiency goals
- Creation of digital versions of the Financial Investigations Handbook alongside printed copies provided an environmentally conscious alternative, though not explicitly planned as an environmental measure (Training Reports; Implementation Agency Interviews; Project Board Meeting Minutes 2022-2023)

Given the project's focus on financial crime investigation, several key opportunities existed to integrate environmental considerations:

- Training content could have included modules on investigating environmental crimes with financial components, such as illegal resource exploitation or environmental regulation violations
- The Financial Investigations Handbook could have incorporated sections on tracking financial flows related to environmental crimes

---

[50] EQ 32: How were social and environmental considerations integrated into the project design, implementation, and monitoring? EQ 31: How can the project enhance its approach to contribute to enhancing diversity, disability, and inclusion?

[51] Sources Supporting Analysis: Primary data sources include stakeholder interviews (Implementation Agency, Direct Beneficiaries, and External Stakeholders) and Project Board Meeting Minutes. Project documentation comprises Project Proposals, Narrative Reports (2020-2024), Mid-Term Evaluation, Training Reports, and strategic frameworks (National Integrity and Anti-corruption Strategy, UNSDCF 2020-2024, Common Country Analysis 2022-2023).

- Task force approaches could have considered coordination with environmental protection agencies where financial crimes intersect with environmental violations (External Stakeholder Interviews; Group 3 Stakeholder Interviews; Mid-Term Evaluation)

CONCLUSION 1. The project has played a transformative role in strengthening Iraq's capacity to investigate financial crimes by successfully evolving from targeted judicial training to a system-wide capacity building initiative. This is evidenced by the project's expansion from an initial target of 100 to reaching 1,922 beneficiaries through multiple training modalities (Finding 1), the development of the first Financial Investigations Handbook in the Middle East region (Finding 19), and the establishment of unprecedented coordination mechanisms between 11 institutions across federal and regional levels (Finding 19). However, systemic challenges in Iraq's justice sector, particularly in institutional coordination and investigation procedures, indicate the need for sustained long-term engagement beyond the project's scope (Finding 2).

CONCLUSION 2. The project demonstrated operational efficiency in resource utilization while maintaining implementation quality, despite a complex operating environment. This is reflected in the achievement of 94.9% of target beneficiaries (Finding 5), successful adaptation to political transitions and security challenges (Finding 13), and effective cost reduction measures including the establishment of dedicated training facilities (Finding 7). The project's ability to achieve nearly 95% of planned targets while optimizing resources demonstrates strong adaptive management capacity, though personnel transitions and coordination complexities occasionally affected overall efficiency.

CONCLUSION 3. UNDP has achieved changes in Iraq's financial crime investigation framework through capacity development and organizational reform. This is evidenced by the Chief Justice's directive institutionalizing the task force approach (Finding 11), the Commission of Integrity's modification of methodology for calculating illicit enrichment (Finding 11), and successful asset recovery operations including 100 billion Iraqi dinars (Finding 11). The project's contribution to enhanced investigative capabilities is particularly notable given the challenging context of Iraq's post-ISIL transition period.

CONCLUSION 4. While the project created substantial institutional change, sustainability faces limitations that require ongoing attention. Evidence shows that while 73% of beneficiaries believe project benefits will continue (Finding 19), political interference in high-level cases, complex governance structures, and limited digitization of systems pose risks to long-term sustainability (Finding 20). The project's success in establishing foundational changes should be balanced against these persistent challenges that could affect the durability of reforms.

CONCLUSION 5. The project incorporated human rights through procedural integration rather than explicit terminology, while gender mainstreaming showed an evolutionary progression requiring further attention. This is reflected in the project's embedding of essential protections within standard investigation procedures and operational frameworks, with 92% of participants confirming strengthened rights-based practices (Finding 28). The project's approach to gender mainstreaming evolved following the Mid-Term Evaluation, moving from basic participation tracking to more structured analysis (Finding 29), though female participation remained limited at 13% overall, with higher rates of up to 28% achieved in specialized units (Finding 31). The evaluation reveals that while each dimension showed some progress, the lack of comprehensive gender integration at the design phase created cascading limitations throughout implementation and monitoring (Finding 30), indicating the need for increased gender mainstreaming in

future support. Similarly, while the project made initial efforts toward inclusive practices, disability access and broader diversity dimensions remained limited in scope, with opportunities identified for enhancing accessibility in training delivery, administrative roles, and development of inclusive investigative procedures (Finding 31).

CONCLUSION 6. The project's unique contribution to strengthening Iraq's justice sector is evident in its unprecedented achievement in bringing together and coordinating 11 institutions across Federal Iraq and Kurdistan Region in financial crime investigation. This is demonstrated through the successful development of standardized procedures adopted by both federal and regional authorities (Finding 26), enhanced inter-agency cooperation mechanisms (Finding 19), and improved coordination between federal and regional authorities (Finding 26).

CONCLUSION 7. The project's effectiveness in capacity building is evident in its achievement of substantial improvements across different professional roles, though with varying degrees of impact. This is reflected in high satisfaction rates across different professional groups - Financial Analysts (80%), Investigating Judges (70%), Trial Court Judges (71%), and Prosecutors (68%) (Finding 10) - indicating successful adaptation of training approaches to different professional needs. However, sustaining these improvements requires ongoing support and adaptation to evolving challenges in financial crime investigation (Finding 20).

For UNDP Iraq:

RECOMMENDATION 1: Strengthen Institutional Integration and Long-term Sustainability (High Priority)

Drawing from Finding 19 regarding mixed evidence of sustainability across institutions, Finding 20 on risks to sustainability of project outputs, Finding 11 on institutional directives and successful operations, and Finding 31 on implementation challenges:

Rationale: While the project established fundamental changes in Iraq's financial crime investigation framework, sustainability shows varying levels of success across institutions (Finding 19). Survey data indicates 73% of respondents believe benefits will continue (Finding 19), but systemic challenges persist in consistent application of practices (Finding 31).

Specific Actions:

- Establish a permanent inter-agency coordination committee with formal mandate from the Chief Justice, building on the successful task force approach endorsed through the August 2023 directive (Finding 11)

- Develop standard operating procedures for financial crime investigations, incorporating lessons from successful asset recovery operations that recovered 100 billion Iraqi dinars (Finding 11)

- Create structured monitoring framework to track implementation of new procedures, addressing the 31% of practitioners who reported challenges in consistently applying new investigative methods (Finding 31)

- Institute regular review mechanisms to assess effectiveness of coordination efforts, responding to stakeholder feedback on need for sustained engagement (Finding 6)

Timeline: Within 6 months

RECOMMENDATION 2: Enhance Training Infrastructure and Knowledge Management (High Priority)

Drawing from Finding 10 regarding training effectiveness, Finding 19 on knowledge product adoption, Finding 31 on implementation challenges, and Finding 7 on training delivery adaptations:

Rationale: While the project achieved significant changes in institutional practices (Finding 10), evidence shows limitations between training delivery and behavioral change in daily operations (Finding 31). 92% of survey respondents reported enhanced technical capabilities (Finding 19), but application remains challenging (Finding 31).

Specific Actions:

- Integrate financial investigation training modules into permanent curricula of the Judicial Institute, building on successful pilot programs that showed 30% knowledge increase in post-training assessments (Finding 10)

- Establish certification program for financial crime investigators, addressing the identified need for standardized competency measures (Finding 7)

- Create sustainable knowledge management system including regular updates to the Financial Investigations Handbook, responding to 92% positive assessment from users across all professional roles (Finding 19)

- Develop mentoring program pairing experienced and junior investigators, addressing feedback from Follow-up Workshop participants (Finding 7)

Timeline: Within 12 months

Responsible Party: UNDP Iraq

For Iraqi Justice Sector Institutions:

RECOMMENDATION 3: Strengthen Gender Integration and Inclusive Practices in Financial Crime Investigations (Medium Priority)

Drawing from Finding 29 on evolutionary approach to gender mainstreaming, Finding 30 on interdependencies in gender equality implementation, Finding 31 on participation rates and inclusion considerations, and Finding 28 on procedural integration:

Rationale: The project demonstrated limited integration of gender perspectives, with female participation reaching only 13% despite targeted efforts (Finding 31). Evaluation data shows structural limitations in gender-responsive and inclusive investigation procedures (Finding 28, Finding 30). The evaluation also identified opportunities for enhancing accessibility and inclusion in areas such as training delivery, administrative roles, and development of inclusive investigative procedures (Finding 31).

Specific Actions:

- Develop gender-responsive and inclusive investigation protocols, addressing identified limitations in guidance for cases involving female suspects or victims, and ensuring accessibility considerations for persons with disabilities (Finding 28, Finding 31)
- Create professional development pathways specifically supporting female investigators and judges, and establish mechanisms to promote participation of persons with disabilities in appropriate roles within the justice sector (Finding 31)
- Establish institutional mechanisms for regular gender and disability impact assessment of financial crime investigations (Finding 30)
- Institute mandatory gender sensitivity and disability awareness training for all investigation team members (Finding 29)
- Ensure training venues and materials are accessible to participants with varying needs (e.g., wheelchair accessible facilities, materials in large print) (Finding 31)

Timeline: Within 12 months

For Iraqi Justice Sector Institutions and UNDP:

RECOMMENDATION 4: Enhance Technical and Digital Infrastructure for Modern Financial Crime Investigation (High Priority)

Drawing from Finding 20 regarding technical infrastructure limitations, Finding 11 on operational improvements, Finding 19 on inter-agency coordination, and Finding 31 on investigator challenges:

Rationale: While the project successfully delivered training components, evaluation data reveals limitations in technical infrastructure (Finding 20). The Board of Supreme Audit reported investigation timeframes reduced from six months to 1-2 months with improved technical capabilities (Finding 11), demonstrating the impact of enhanced systems.

Specific Actions:

- Implement digital case management system integrating all 11 participating institutions, addressing the identified need for streamlined information sharing (Finding 19)
- Develop secure data analysis capabilities for complex financial investigations, responding to feedback from 73% of investigators reporting challenges with digital evidence handling (Finding 31)

- Create standardized digital platforms for suspicious transaction reporting and analysis, building on successful pilot initiatives with the Financial Intelligence Unit (Finding 19)
- Establish specialized cybercrime units within each institution, addressing the evolving nature of financial crimes identified in stakeholder interviews (Finding 20)

Timeline: Within 18 months

RECOMMENDATION 5: Strengthen Federal-KRI Integration in Financial Crime Investigations (High Priority)

Drawing from Finding 19 on inter-institutional coordination, Finding 20 on governance challenges, Finding 26 on federal-KRI integration, and Finding 7 on institutional adaptations:

Rationale: Despite achieving unprecedented coordination between federal and KRI institutions (Finding 26), evaluation data shows persistent challenges in maintaining consistent cooperation (Finding 20). Survey results indicate 89% of participants report enhanced inter-institutional collaboration (Finding 19), but practical implementation barriers remain (Finding 20).

Specific Actions:

- Establish permanent liaison offices in both federal and KRI jurisdictions, building on successful coordination mechanisms developed during the project (Finding 19)
- Create unified investigation protocols addressing jurisdictional challenges, incorporating lessons from successful joint operations (Finding 26)
- Develop bilingual (Arabic-Kurdish) resource materials and investigation templates, addressing language barriers identified in Follow-up Workshop Reports (Finding 7)
- Institute regular joint training programs between federal and KRI institutions, building on the positive outcomes of mixed training groups (Finding 19)

Timeline: Within 12 months

For Policy Makers and Legislative Bodies:

RECOMMENDATION 6: Enhance Legislative Framework for Financial Crime Investigation (Medium Priority)

Drawing from Finding 20 regarding political constraints and governance dynamics affecting sustainability, and Finding 2 on systemic challenges requiring longer-term engagement:

Rationale: Evaluation findings indicate that political interference limits the full application of investigative techniques, particularly in high-level cases. Complex federal governance structures, including legislative differences between federal Iraq and the Kurdistan Region, affect the unified implementation of investigation procedures (Finding 20). Additionally, systemic challenges in Iraq's justice system require sustained long-term engagement beyond training assistance (Finding 2).

Specific Actions:

- Review and update anti-money laundering legislation to align with international standards, addressing limitations identified during MENAFATF evaluation process
- Strengthen legal provisions for asset recovery and forfeiture, building on successful cases where the Commission of Integrity recovered substantial assets
- Harmonize federal and regional legal frameworks for financial crime investigation, addressing jurisdictional challenges in cross-regional cases
- Develop clear legislative provisions protecting investigators handling sensitive cases, responding to concerns raised in stakeholder interviews about political interference

Timeline: Within 24 months

RECOMMENDATION 7: Enhance International Cooperation and Knowledge Exchange (Medium Priority)

Drawing from Finding 11 on operational improvements and successful asset recovery, and Finding 26 on the project's unique contribution in establishing coordination mechanisms:

Rationale: While the project demonstrated success in establishing domestic coordination mechanisms across federal and regional institutions, stakeholder interviews indicate the need for enhanced international cooperation to effectively combat cross-border financial crimes. The project's success in fostering unprecedented cooperation between 11 institutions provides a foundation for expanding international partnerships.

Specific Actions:

- Establish formal partnerships with regional financial intelligence units, building on successful cooperation models developed during MENAFATF evaluation
- Create structured knowledge exchange programs with international counterparts, addressing the need for exposure to global best practices identified in stakeholder interviews
- Develop protocols for international asset recovery cooperation, building on successful domestic asset recovery operations that recovered 100 billion Iraqi dinars (Finding 11)
- Implement regional training programs incorporating international expertise, building on positive feedback from task force workshops

Timeline: Within 18 months

Based on the evaluation findings, several key lessons emerged that can inform future similar projects in justice sector capacity building, particularly in post-conflict and transitional contexts:

1. Building Sustainable Inter-Agency Coordination

Lesson: Formal directives alone are insufficient for establishing lasting institutional coordination; success requires structured facilitation combined with practical collaboration opportunities.

Evidence: While the Chief Justice's August 2023 directive officially endorsed task force approaches, lasting coordination emerged primarily through practical joint activities such as task force workshops where 95% of participants (66% agreeing and 29% strongly agreeing) reported improved inter-agency collaboration (Finding 19). The project demonstrated that bringing together diverse stakeholders in practical training scenarios created organic coordination mechanisms that outlived formal requirements.

Application: Future justice sector projects could:

- Begin with joint practical activities before formalizing coordination structures
- Create opportunities for informal relationship building alongside official mechanisms
- Use real cases as the basis for developing coordination protocols
- Allow coordination mechanisms to evolve based on practitioner feedback

2. Gender Integration in Technical Capacity Building

Lesson: Technical justice sector projects require explicit gender mainstreaming strategies from design phase; assuming gender integration will occur naturally through general capacity building is ineffective.

Evidence: Despite achieving 13% female participation overall, the project showed uneven attention to gender equality across components. The absence of gender analysis in initial design created cascading limitations throughout implementation, as revealed in Finding 31. However, when explicitly integrated (as in specialized units showing 28% female participation), meaningful gender inclusion was achieved.

Application: Similar projects could:

- Conduct gender analysis during project design
- Set specific targets for female participation across all components
- Create dedicated professional development pathways for women
- Address institutional barriers to female participation proactively

3. Balancing Standardization and Local Adaptation

Lesson: Effective capacity building in federal systems requires careful balance between standardized approaches and local adaptation, particularly regarding language and institutional culture.

Lesson: Effective capacity building in federal systems requires careful balance between standardized approaches and local adaptation, particularly regarding language and institutional culture.

Evidence: The project's experience in federal Iraq and KRI demonstrated that while standardized investigation procedures were essential (being formally integrated across 11 key institutions), their effectiveness depended on careful adaptation to local context (Finding 19). Language barriers impacted training effectiveness, requiring separate Arabic and Kurdish sessions despite goals for unified approaches (Finding 7).

Application: Future programs should:

- Develop core standards while allowing for regional adaptation
- Provide materials in all relevant local languages from the start
- Account for varying institutional cultures in implementation plans
- Create flexible delivery mechanisms that respect local contexts

4. Technology Integration in Traditional Systems

Lesson: Introducing modern investigative approaches into traditional justice systems requires comprehensive change management beyond technical training.

Evidence: While 92% of participants reported enhanced technical capabilities post-training (Finding 19), 31% of practitioners reported ongoing difficulties in consistently applying new investigative methods (Finding 31). The primary barriers were not technical knowledge but institutional resistance and procedural constraints, with direct beneficiary interviews revealing that despite new knowledge and tools, systemic constraints continued to affect implementation (Finding 2).

Application: Technology-focused projects could:

- Address procedural and cultural barriers alongside technical training
- Create transition plans for shifting from paper to digital systems
- Build internal champions for technological change
- Provide extended support during technology adoption phases

5. Sustainability Through Institutional Embedding

Lesson: Long-term sustainability requires embedding new practices within existing institutional structures rather than creating parallel systems.

Evidence: The most successful project components were those integrated into permanent institutional frameworks - such as the Financial Investigations Handbook being formally integrated into the Judicial Institute's curriculum and daily operations across 11 key institutions (Finding 19). According to survey results, 73% of beneficiaries believe the project's benefits will continue beyond its completion (Finding 11), particularly where initiatives were embedded within existing structures.

Application: Future projects could:

- Identify institutional embedding opportunities during design phase
- Work through existing training and professional development structures
- Create clear handover plans for all project components
- Build internal capacity for continuing successful initiatives

1. Integrated Task Force Approach to Financial Crime Investigation

Context: Drawing from Finding 2 and Finding 11, the project successfully transformed traditionally fragmented investigation approaches into collaborative ones through formalized task force procedures.

Good Practice Elements:

- Establishment of multi-institutional investigation teams combining investigators, prosecutors, and judges with specialized expertise in financial crimes, operating under formalized task force procedures endorsed by the Chief Justice's directive of August 2023
- Implementation of joint training programs where investigators from different agencies collaboratively analyze real cases, leading to improvements in case resolution timeframes
- Development of structured mentoring relationships between senior investigators and junior team members, ensuring consistent knowledge transfer and practical skill development across institutions
- Creation of formal coordination mechanisms between the Financial Intelligence Unit, Commission of Integrity, and judicial authorities, resulting in more efficient information sharing and investigation processes

Evidence of Success:

- Recovery of 100 billion Iraqi dinars through coordinated investigations
- 95% of participants reporting enhanced inter-agency coordination (66% agreeing and 29% strongly agreeing)
- Chief Justice's formal directive institutionalizing the task force approach
- Successful prosecution of complex cases requiring multi-agency cooperation

2. Adaptive Capacity Building Methodology

Context: Based on Finding 14 regarding COVID-19 adaptation and Finding 17 on risk management, the project developed a flexible and responsive training approach that achieved a 73% implementation rate even during peak pandemic restrictions.

Good Practice Elements:

- Implementation of a blended learning approach combining intensive in-person workshops with virtual follow-up sessions, allowing continuous learning despite operational constraints and reaching a wider audience across different regions
- Development of training materials in multiple languages with specific cultural adaptations, ensuring effective knowledge transfer across diverse institutional contexts while maintaining standardized investigation principles
- Creation of progressive skill development pathways starting with foundational investigation techniques and advancing to complex financial crime analysis, allowing participants to build expertise systematically
- Establishment of regular feedback mechanisms through post-training assessments and practical application reviews, enabling continuous refinement of training methodologies based on participant needs

Evidence of Success:

- 92% of participants reporting enhanced technical capabilities
- 73% implementation rate maintained during peak COVID-19 restrictions
- Effective knowledge transfer across different institutional contexts, as evidenced by successful adoption of standardized procedures across federal and regional institutions
- Sustained participation rates throughout project implementation, with the project reaching over 1,300 participants across 11 institutions

3. Federal-Regional Coordination Framework

Context: Based on Finding 2 regarding institutional change and Finding 26 on the project's unique contribution, the project established effective mechanisms for federal-KRI cooperation as the first initiative successfully bringing together and coordinating 11 institutions across Federal Iraq and Kurdistan Region.

Good Practice Elements:

- Implementation of a structured coordination system ensuring equal representation from federal and regional institutions in decision-making processes, with specific protocols for joint case management and information sharing

- Development of standardized investigation procedures that respect regional autonomy while maintaining consistent quality standards, including specific provisions for cross-jurisdictional cases and evidence handling

- Establishment of permanent liaison mechanisms between federal and regional institutions with clear communication protocols and regular coordination meetings at both operational and strategic levels

- Creation of joint training and professional development opportunities that bring together federal and regional investigators, fostering informal networks alongside formal coordination structures

Evidence of Success:

- Unprecedented coordination between federal and regional institutions, with 89% of participants reporting enhanced inter-institutional collaboration
- Successful joint investigations across jurisdictions
- Standardized procedures adopted by both federal and regional institutions through the Financial Investigations Handbook
- Enhanced information sharing between federal and regional agencies, as evidenced by improved case resolution timeframes

4. Stakeholder Engagement and Ownership

Context: Drawing from Finding 15 on participatory implementation and Finding 19 on stakeholder support and sustainability of project benefits.

Good Practice Elements:

- Implementation of a stakeholder engagement strategy involving regular consultations with all 11 participating institutions, ensuring alignment of project activities with institutional priorities and operational realities

- Development of institutional-specific implementation plans that address unique organizational needs while maintaining overall project coherence, with clear roles and responsibilities for each participating entity

- Establishment of transparent project governance mechanisms including regular progress reviews and strategic planning sessions with institutional leadership, fostering sustained commitment to project objectives

- Creation of institutional working groups responsible for adapting and implementing new investigation procedures, ensuring strong ownership of project outputs and sustainable adoption of new practices

Evidence of Success:

- Strong institutional commitment demonstrated by formal integration of the Financial Investigations Handbook into daily operations across 11 key institutions
- Sustained participation throughout project implementation, reaching over 1,300 participants
- Effective adoption of new procedures and practices, as evidenced by 73% of beneficiaries believing project benefits will continue
- Strong institutional support demonstrated through Chief Justice's directive institutionalizing task force approaches

ANNEX 1. TOR for the Evaluation

United Nations Development Programme

Empowered lives.
Resilient nations.

Terms of Reference (TOR) Project-End Evaluation
Strengthening the Rule of Law and Human Rights to Sustain Peace and Foster Development in Iraq project

Background and context

While the decline of ISIL control is a cause for celebration, stability in post-ISIL Iraq remains elusive. Public trust in government's ability to deliver basic services and restore the rule of law and administer justice that is accountable and fair, remains at its lowest. This is evidenced by the recurring public demonstrations demanding reasonable access to basic services and an equitable governance system that is free from corruption. As such, Iraq continues to be in transition and the course of these dynamics remains uncertain. Therefore, in parallel to ongoing efforts to rebuild ISIL-destroyed infrastructure and economic recovery, continued efforts to strengthen the rule of law and due process is a pre-condition for Iraq's stability and will help to prevent a resurgence of violent extremist/ criminal organizations. Organized crime, including money laundering and illicit financing, are prevalent criminal activities in Iraq, which also sponsor corruption; they are major impediments to Iraq's economic recovery, stability and development. Therefore, improving capacities of judges and the judiciary to prosecute intricate criminal cases is crucial to restoring effective and accountable rule of law institutions in Iraq. In parallel it is also important to invest in improving existing institutional policy and practice to facilitate appropriate institutional arrangements and systems that allow authorities to utilise and maximise their enhanced capacities and newly acquired skills in pursuance of effective and accountable rule of law institutions in the medium to long term. The 2030 Agenda for Sustainable Development also re-affirms that 'sustainable development cannot be realized without peace and security' and, Goal 16 is dedicated to fostering peaceful and inclusive societies, the provision of access to justice and, building effective and accountable institutions for all.

In September 2020, the United States Government through the Bureau of International Narcotics and Law Enforcement Affairs (INL) partnered with the UNDP Country Office Iraq to embark on an extensive capacity-building project for all Iraqi institutions[1] whose collaboration is crucial in financial investigations, including money laundering cases[2]. The project started with a project initiation plan (PiP) in September 2020, which fostered the interest of relevant Iraqi partners in the project by piloting initial trainings and conducting assessments. Based on the PiP, the project expansion plan was developed. It broadened the project's geographical and temporal scope (extending it to all of Iraq, including the Kurdistan Region of Iraq (KRI) and lasting until March 2024) and raised the training targets from 100 to 2,025 Iraqi officials in total from all participating institutions. The expansion plan received approval and was officially endorsed by INL on September 27, 2021, with the projected end date set for March 2024[3].

Project Outputs:

- Output 1 – Improved policies and procedures for the investigation and prosecution of complex organized and financial crime cases.
- Output 2 – Investigating judges and prosecutors have improved capacities to lead complex organized and financial crime investigations, including on money laundering.
- Output 3 – Law enforcement investigators, auditors and financial analysts have improved capacities to carry out complex financial and organised crime investigations, and improved capacity to advise investigating judges on appropriate investigative measures.

The project's main focus is to strengthen the capacities of investigative judges to lead and investigate complex organized crime and related financial investigations in Iraq, working with prosecutors, police investigators, commission of integrity (CoI) investigators, auditors of the federal board of supreme audit (FBoA) and officials of the Anti-Money Laundering and Counter Financing of Terrorism Office (AML-CFT, i.e. the Financial Intelligence Unit) of the Central Bank of Iraq as well as corresponding institutions in the Kurdistan Region. It is planned to provide specialised capacity building for a total of 2,025 Iraqi officials by project end (Task Force workshops: 1150; Judicial workshops: 200; Mentoring workshops: 525; Auditing workshops: 150).

Major achievements:

Comprehensive multidimensional approach in capacity building:

The project implemented a comprehensive and multidimensional approach to enhance the capacities of the eleven partner institutions. In collaboration with these 11 national partners, the project has successfully capacitated a total of 1,426 financial investigation officials across various workshops (by 30 November 2023). The different types of workshops are listed below. This achievement represents substantial progress towards the overall project target of training 2,025 financial investigation officials, reaching a 70% completion rate, positioning the project favorably on the path to realizing its intended outcomes. Notably, training participants per year gradually increased as the project's relationship with the institutions deepened. Capacity Building Component Number of Individuals Trained3 Task Force Workshops 732 Judicial Workshops 127 Mentoring Workshops 417 Auditing Workshops 150 TOTAL 1,426

Achieving an inter-agency and all-of-Iraq commitment to collaborate in financial investigations:

All project trainings were designed as joint capacity-building initiatives promoting inter-agency cooperation in investigating financial crimes and tracking stolen assets. Employing a multidisciplinary approach, UNDP assembled and created a bond between the eleven key partner institutions. An indication that Iraqi authorities are embracing interagency collaboration as an effective tool in complex financial investigations is that the Chief Justice issued a letter on August 6, 2023, encouraging investigative judges to form task forces in collaboration with investigative agencies – a strategy advocated through UNDP.

Iraqi ownership of the project-approach leads to increasingly better results in resolving financial crime cases:

The enhanced capacity has translated into heightened productivity of beneficiary institutions. The CoI reported progress over the past ten months, recovering 100 billion Iraqi dinars, real properties, high-value vehicles, and facilitating the return of assets that were illicitly moved abroad. To ensure sustainability and knowledge sharing of the project's capacity building efforts, UNDP convened a working group of highest representatives of the eleven institutions which developed an Iraqi-owned Handbook on Financial Investigations. The Handbook was distributed to all Iraqi institutions and launched in November 2023. The working group decided to monitor the application of the handbook and revise it according to a feedback process involving the institutions applying it. An example of the recognition of the project's impact is that at the handbook launch event on November 27, 2023, HE Judge Abd Aljabar Azeez Hasan, Chief Justice of the Judicial Council of the Kurdistan Region, noted that KRI's investigative judges and judicial investigators actively took part in a series of UNDP- organized workshops on financial investigations. These workshops had an impact on the procedures related to investigating organized crimes, including corruption, narcotics, and money laundering. Following their engagement in these workshops, he noted a shift in the investigative approach to crimes that yield proceeds, with increased emphasis on tracking and confiscating the proceeds of such crimes.

An All of Iraq approach leads to deepened practical collaboration of KRI and federal institutions in financial investigations: The working group of the handbook and the interdisciplinary trainings assembled for the professional ties amongst them.

In April 2023 a Mid-Term Project Assessment was completed and its findings will be shared as part of the desk review.

The project is embedded in UNDP's larger programme on Security Sector Reform (SSR) and Rule of Law (RoL) in Iraq, entitled "Support to Security and Justice Sector Governance in Post- Conflict Iraq". The project's objectives are contributing to the overall programme objectives and indicators and the project's reporting in the context of overall programme-level reporting. The project is contributing to UNDP's Country Programme Document (CPD) in Iraq and to SSR/RoL programme level outcomes and has its own expected project outputs.

Basic project information summarised:

PROJECT/OUTCOME INFORMATION

Project/outcome title	"Strengthening the Rule of Law and Human Rights to Sustain Peace and Foster Development in Iraq" (initially named: "Strengthening Justice Sector Capacities to Uphold the Rule of Law in Iraq"
Atlas ID	00115890
Country	Iraq
Region	The Regional Bureau for Arab States (RBAS)
Date project document signed	September 27, 2021
Project dates	Start Planned end
	September 23, 2020 October 30, 2024
Project budget	USD7.43 million
Funding source	United States Government through the Bureau of International Narcotics and Law Enforcement Affairs (INL)
Implementing party	UNDP Iraq

Evaluation purpose, scope and objectives

In April 2023 an international evaluation expert completed a mid-term assessment of the project on developing capacities for financial investigations in complex crime cases in Iraq, implemented by UNDP Iraq.

The mid-term assessment made seven Recommendations to be followed up until the end of the project. Some of the recommendations simply stated to continue with the project's overall approach. In summary, the mid-term assessment was positive but pointed out a few aspects where improvement should be sought.

With a Mid-Term Project Assessment prepared exactly for the purpose of assessing the project's performance and guide the remainder of the project period, the previous assessment findings will ease the task of the project-end evaluation. The project-end evaluation shall follow up the main findings, considerations and recommendations of the mid-term project assessment report in a similar structure to ensure comparability and clarity as to whether the project's goals have been met.

This evaluation will be undertaken as part of the UNDP Programme Management requirements. The purpose of the project-end evaluation is to assess the projects' performance, outcomes achieved and attainment to the objective. It aims to provide UNDP with lessons learned, further guidance on the planning of similar future projects; and measure the potential contributions of the projects' deliverables to stakeholders and beneficiaries including gender equality measures and women's empowerment.

The overall objective of the evaluation is to:

- Assess the projects' performance, outcomes achieved and attainment to the objective. This involves a comprehensive analysis of how the project aligns with and responds to changing conditions, incorporating a nuanced understanding of the dynamic local and national context.
- Assess the effectiveness, efficiency, relevance, sustainability, coordination and potential impact of the project.
- Generate lessons and good practices of the project.
- Offer recommendation(s) for the most appropriate next steps, ensuring relevance and sustainability of results.
- Analyse the extent to which the project enhanced application of a rights-based approaches, gender equality and women's empowerment, social and environmental standards,

Scope:

The project evaluation will cover the period from Sep 2020 to March 2024 including all the project locations (Baghdad and Erbil governorates) and stages (conceptualisation, design, implementation) in addition to monitoring, reporting and evaluation activities. The evaluation should engage a diversified group of the project stakeholders - benefitting institutions, authorities in the governorates covered by the project, funding partners and organizations.

Evaluation criteria and key guiding questions

The Project's performance should be evaluated against the OECD-DAC criteria of relevance, efficiency, effectiveness, coherence and coordination, and sustainability, as well as cross- cutting themes human rights and gender. The evaluation sub questions are in the evaluation matrix annex.

- Relevance – As to what extent was the project a relevant response to current needs of the justice and law enforcement system and evolved to take account of changing circumstances, and other related questions.
- Efficiency – As to what extent has the project been efficient in the process of transforming inputs into outputs and outcomes, and how was the budget spent in this regard, and other related questions.

- Effectiveness – As to what extent were the project outputs and outcomes achieved or are expected to be achieved by project end, and other related questions.
- Sustainability – As to what extent can the changes and benefits brought about by the project be expected to last after project completion, and other related questions.
- Coherence – As to what extent is the project complementary and synergetic with other activities of the SSR programme, and other related questions.
- Human rights – To what extent have human rights been integrated in the project in a meaningful and substantial way?
- Gender - To what extent did the project mainstream gender perspectives?

The evaluation shall be conducted with consideration for gender equality, human rights and culturally-sensitive approaches for evaluation and in line with the United Nations Evaluation Group (UNEG) Norms and Standards for Evaluation (UNEG Guidelines for Integrating Human Rights and Gender Equality in Evaluations and UNEG Ethical Guidelines for Evaluation).

The guiding questions can be further refined by the evaluator and agreed with UNDP and evaluation stakeholders. The detailed sub questions are provided in the evaluation matrix annex.

Methodology

Approach

The approach for conducting the final evaluation shall be to understand what was achievable under the circumstances and include a qualitative assessment approach that fosters active participation of project staff, donor, stakeholders and beneficiaries (men and women). The evaluation consultant will develop the evaluation methodology in accordance with the evaluation approach and design tools to collect appropriate data and information as strong, evidence-based answers to answer the overall evaluation questions. Collected data need to be triangulated and analysed using the appropriate methods (coding, etc) and instruments (excel or specific software, etc.). The evaluation approach (e.g. contribution, theory of change approach or other) should be detailed in the inception and evaluation reports. The selected approach should incorporate a gender lens, and it is expected to be well reflected in the different report sections including the methodology section. The methodological design will include: an analytical framework; a strategy for data collection and analysis; specially designed tools; stakeholders mapping; an evaluation matrix; and a detailed work plan. The consultant is ultimately responsible for the development of the overall methodological approach and evaluation and is expected to propose methodologies that the consultant considers most appropriate to achieve the aims of this evaluation. Citation to evidence is required in the reports and in alignment to the UNEG ethical guidelines. The quality guidelines require review/ re-construction of the theory of change which will support developing the methodology and reviewing the evaluation questions.

The evaluation will adhere to the United Nations Evaluation Group's Norms and Ethical Standards, OECD/DAC evaluation principles and guidelines and DAC Evaluation Quality Standards, UNDP Evaluation Guidelines and UNDP Evaluation Policy.

The evaluation would use a diverse mixed set of qualitative and quantitative data collection methods and tools including the below (to be elaborated in the evaluation inception report):

Desk review of key-documents, including the project document, mid-term assessment, the quarterly and annual reports. The evaluator will collect secondary data and review the project document including results framework, assessment reports, progress quarterly and annual reports, mid-term assessment, workshop report, minutes of board meetings, financial reports and any other relevant documents.

Sampling and geographical scope:

The purposive sampling approach will be used to target groups and stakeholders to be consulted. It is expected that the proposed list of target groups will ensure adequate representation of beneficiaries,

including the 11 benefiting institutions. The selection will be informed by the portfolio analysis and stakeholder mapping undertaken during the inception phase of the evaluation. This analysis will yield information on the relevant partners to be part of the evaluation including UNDP, donors. The evaluation consultant should clearly outline the sample selection criteria and process and identify any potential bias and limitations, including the steps towards addressing the limitations.

The sampling technique should ensure that the selected samples adequately reflect the diversity of stakeholders of the intervention and pay special attention to the inclusion and participation of the stakeholders with gender considerations as well. This process will enhance the credibility and technical adequacy of the information gathered.

Interviews, meetings and other quantitative and qualitative assessment techniques (including, key informant interviews, focus group discussions, story of change documentation, and others as appropriate). All interviews with men and women should be undertaken in full confidence and anonymity. The final evaluation report should not assign specific comments to individuals no include photos of people.

The consultant is expected to travel to Iraq to conduct the field data collection phase of the evaluation in person. The geographical scope of the evaluation will be Baghdad and Erbil governorates.

The evaluation shall utilise the following main steps:
- Inception phase, field phase, first report phase, management response and final report phase.
- Inception Phase:
- The inception phase shall ensure that the evaluator's detailed approach and plan to achieve a quantitative and qualitative evaluation of the project's activities and results.

The inception phase includes:
- Kick off meeting
- Planning of the evaluation activities and timing.
- Desk review of relevant documents and initial analysis of project documentation.
- Stakeholders mapping, evaluation design, methodology development and sampling
- Formulation of the evaluation work plan.
- Finalization of the inception report.
- Review and approval of the inception report.

Field Phase (in-person)

This stage follows the approval of the inception report and should not be started before agreement and approval. In this phase, the evaluator shall gather detailed, primary research into the agreed evaluation questions through KIIs and/or focus groups with key stakeholders, partners and beneficiaries depending on the sampling size.

The data collection phase shall include KIIs including project team, UNDP Senior management, other relevant UN staff, donors, and key governmental counterparts.

The evaluator shall take detailed notes of these interviews, always respecting informant confidentiality, and use the data from the interviews in subsequent stages of the evaluation.

Government entities: 1) the Supreme Judicial Council (SJC) [investigative judges and prosecution branch], 2) the Ministry of Interior, 3) the Commission of Integrity (CoI), 4) the Federal Board of Supreme Audit, 5) the Financial Intelligence Unit in the Central Bank of Iraq (FIU) (also referred to as Anti-Money Laundering/Combatting Financing of Terrorism (AML- CFT) Office), 6) the Judicial Council of the KRI, 7) the Ministry of Interior of the KRI, 8) the Ministry of Justice of the KRI with its prosecution department, 9) the Commission of Integrity of the KRI, 10) the Board of Supreme Audit of the KRI, and 11) the Assayish Agency (Kurdish intelligence service).

Donor: Bureau of International Narcotics and Law Enforcement Affairs (INL), Government of the United States

UN: UNDP project team, UNDP senior management, United Nations Office on Drugs and Crimes (UNODC) & United Nations Assistance Mission to Iraq (UNAMI) Human Rights Office

Debriefing meeting

First Reporting Phase

The focus of the reporting phase is to analyse the data gathered from field research and analysis of documentation against the evaluation framework.

The evaluator shall:

- Draw together and synthesise its findings from field research and survey and document analysis.
- Analyse the collected data in the context of the evaluation criteria and the evaluation framework.
- Draw conclusions and prepare a set of learning/recommendations intended to be of specific value to UNDP and INL (donor).
- Prepare the first draft evaluation report complying to the UNDP quality requirements, demonstrating demonstrate how conclusions and recommendations are drawn from the research. Management Response Phase
- After the first draft evaluation report has been completed, it shall be submitted to UNDP to seek its oral and written feedback.
- Final Report Production Phase
- Upon receipt of the feedback from UNDP on the draft evaluation report, the evaluator shall prepare and submit his/her final evaluation report incorporating the comments.

Evaluation products (deliverables)

The products of the assignment shall consists of:

- Evaluation inception report (10-15 pages). The inception report should be carried out following and based on preliminary discussions with UNDP after the desk review and should be produced before the evaluation starts (before any formal evaluation interviews, survey distribution or field visits) and prior to the country visit.
- Evaluation debriefings. Immediately following an evaluation, UNDP may ask for a preliminary debriefing and findings.

Draft evaluation report. The first draft evaluation report shall not exceed 40 pages (without counting annexes) and include a comprehensive executive summary as it will be translated to ensure wider utilization of the evaluation. The draft report should comply to the UNDP quality requirements.

Evaluation report audit trail (management review). The programme unit of UNDP and the donor shall be given the opportunity review the draft evaluation report and provide an amalgamated set of comments to the evaluator. Comments and changes by the evaluator in response to the draft report should be retained by the evaluator to show how they have addressed comments.

Final evaluation report.

Presentation of Findings to UNDP and donor. UNDP and the donor may ask the evaluator to present the findings of the evaluation.

Standard templates that need to be followed are provided in the Annexes section. It is expected that the evaluator will follow the UNDP evaluation guidelines and UNEG quality check list and ensure all the quality criteria are met in the evaluation report. It is suggested that the evaluator quality assures his draft evaluation report against the quality check list as part of quality assurance before submitting to UNDP. Please note that all evaluation reports commissioned by UNDP go through a Meta-evaluation quality assessment process by UNDP Independent Evaluation Office (IEO) through a pool of expert quality

assessment reviewers after the finalization and submission of the final report. This is important for the organization to ensure the quality and utility of the final evaluation product.

Required competencies of the Evaluator

UNDP Iraq is looking to hire an International Consultant with the following profile. The Consultant should possess high levels of relevant technical expertise, rigorous research and drafting skills, and the capacity to conduct independent and high-quality evaluations. Qualified female candidates are strongly encouraged to apply. The consultant should provide at least three references from previous assignments.

The individual evaluator, or the person selected by a consultancy company to carry out the evaluation, must meet the following criteria:

Academic Qualifications:

- University degree in law, criminal justice, crimes analysis, criminology, forensic auditing, development studies or other relevant subject areas.

Work Experience:

- At least 7 years of experience in conducting external evaluations of projects in post- conflict context.
- Experience in evaluating security and justice sector projects / programmes would be an asset.
- Professional experience in evaluating projects addressing the development and delivery of training courses for judges or law enforcement is considered a strong asset.
- Experience in applying different evaluation methodologies. Proven experience in data collection, instrument development and data analysis both qualitative and quantitative is essential.
- Experience in working for the UN or other international development organization would be an asset.
- Demonstrated understanding of issues related to gender other cross-cutting areas such gender equality, disability issues, rights-based approach, and capacity development.

Language:

- Must possess excellent analytical and writing skills in English with hands on experience in report writing.
- Knowledge of Arabic and/or Kurdish is an asset.

Competencies:

- The consultant must be structured and accurate in his/her work to deliver timely completion of deliverables.
- The consultant must be able to demonstrate excellent understanding of context and able to relate to internal and external stakeholders.
- The consultant must be able to work constructively within a team as well as the ability to work on its own initiative.
- Extensive experience in writing analytical research reports/project/programme evaluation reports is essential.

Important to note that:

Evaluators will recuse themselves from evaluating: (i) any project, program, or activity that they worked on or had line responsibility for the work on, including preparation, appraisal, administration, and completion reporting, or that they had a personal influence or financial stake in, in a previous capacity; or (ii) an entity that they had a significant decision making, financial management or approval responsibility for or personal influence or financial stake in, or in which their future employment is a significant possibility.

Evaluators will similarly recuse themselves when there is such involvement in a project, program, activity, or entity on the part of immediate family members. They should inform the CO management of any such potential conflict of interest, or potential perception of conflict of interest, before evaluator assignments are finalized.

If a former staff member or consultant is being considered for a consulting assignment in an CO evaluation, particular care will be exercised by the concerned professional staff to ensure that the concerned person was not involved, directly or indirectly, in the subject of the evaluation during his/her past term as staff or consultant of the CO.

Evaluation ethics

This evaluation will be conducted in accordance with the principles outlined in the UNEG 'Ethical Guidelines for Evaluation'. The consultant must safeguard the rights and confidentiality of information providers, interviewees, and stakeholders through measures to ensure compliance with legal and other relevant codes governing collection of data and reporting on data. The consultant must also ensure security of collected information before and after the evaluation and protocols to ensure anonymity and confidentiality of sources of information where that is expected. The information knowledge and data gathered in the evaluation process must also be solely used for the evaluation and not for other uses with the express authorization of UNDP and partners.

Implementation arrangements

The project evaluation is commissioned by UNDP Iraq's Governance Pillar. The Evaluator shall liaise on a day-to-day basis with the focal point assigned by the Programme Manager of the SSR/RoL (Security Sector Reform/Rule of Law) Programme. The focal point will be supported by the Programme Management Support Unit (PMSU). Together, the focal point and the PMSU will serve as the focal points for providing both substantive and logistical support to the Consultant. Assistance will be provided by the Programme Management Support Unit (PMSU) and the SSR/RoL team to make any refinements to the work plan of the selected Consultant i.e., key interview partners; organize meetings; and conduct field visits (if necessary and if the security situation permits). The evaluator will take responsibility for conducting the meetings, subject to advanced approval of the methodology submitted in the inception report. The project team will refrain from participating in the meetings between the evaluator and the evaluation participants.

The Evaluation Manager will convene an Evaluation Reference Group membered by technical experts from UNDP, donors, and implementing partners. The reference group will review the inception report and the draft evaluation report to provide detailed comments related to the quality of methodology, evidence collected, analysis and reporting. The reference group will also advise on the conformity of processes to the UNDP and UNEG standards. Detailed comments will be provided to the lead evaluator in an audit trail within the agreed timeframe. Comments and changes by the evaluators in response to the draft evaluation report should be retained by the evaluators to show how they have addressed comments.

The final report will be approved by the evaluation commissioner. UNDP, with the support of relevant stakeholders,

This Terms of Reference (TOR) shall be the basis upon which compliance with assignment requirements and the overall quality of services provided by the Consultant will be assessed by UNDP.

As part of the assignment:
- UNDP will provide office space with access to the internet and a printer when in- country in Erbil or Baghdad, Iraq.
- UNDP will provide logistical and transportation support for meetings, if needed.
- UNDP will make necessary arrangements for translations during interviews/focus group discussions/consultations.

UNDP will provide the following list of documents to the selected Consultant:

- Project Documents.
- Progress Reports.
- Baseline Assessment Report within the Framework of the Project Entitled Strengthening Justice Sector Capacities to Uphold the Rule of Law in Iraq", 2021.
- UNDP, Policy Paper on Financial Crime Investigations: An Integrated Approach, 2021
- UNDP, Assessment of Financial Crimes Investigations Capacities in the Kurdistan Region of Iraq, 2023.
- Training materials.
- Handbook on Financial Investigations.
- Other relevant documents including the project mid-term assessment.
- Contact Details of Stakeholders and Partners.
- Programme Beneficiary Details.

The Evaluation Consultant is expected to:

- Have/bring their laptops and other relevant software/equipment.
- Use their own mobile and personal email address during the consultancy period, including when in-country.
- Make their own travel arrangements to fly to and in-country and transportation arrangements outside work hours.
- Fulfil the contractual arrangements under the TOR.
- Develop the evaluation inception report, including an evaluation matrix and a gender responsive methodology, in line with the TOR, UNEG norms and standards and ethical guidelines.
- Conduct data collection and field visits according to the TOR and inception report.
- Produce draft reports adhering to UNDP evaluation templates, UNDP Evaluation guidelines including the required quality criteria and brief the evaluation manager, programme/project managers and stakeholders on the progress and key findings and recommendations.
- Consider gender equality and women's empowerment and other cross-cutting issues, check if all and respective evaluation questions are answered, and relevant data, disaggregated by sex, is presented, analysed and interpreted. The evaluator needs to ensure that all the evaluation sections are gender responsive.
- Finalize the evaluation report, incorporating comments and questions from the feedback/ audit trail. Record own feedback in the audit trail including those of the members of the team, the evaluation manager, the commissioning programme unit, and key stakeholders.

Time frame for the evaluation process

The table below lists and describes all tasks and deliverables, including timelines for which evaluator will be responsible and accountable, as well as those tasks involving UNDP Iraq.

The project evaluation shall be carried out within a period of approximately two months and 19 days, requiring 79 working days (including 57 working days for the Evaluator), including a combination of home-based work and one (1) in-country visit, which includes travel to the project implementation locations in Baghdad and Erbil. The security situation in each location will be reviewed before rollout of the final field visit plan. The assignment and final deliverable are expected to be completed no later than 9 July 2024, with the details as described in the below table.

ANNEX 2. Evaluation Matrix

	Evaluation questions	Specific sub-questions	Data sources	Data collection methods/tools	Indicators/ success standard	Data analysis method
Relevance	EQ 1: To what extent was the project a relevant response to current needs and evolved to take account of changing circumstances?	- How well did the project align with the identified needs and priorities of the justice sector in Iraq?	- Project documents - Progress reports - Baseline assessment - Policy papers - Mid-term assessment - Monitoring Reports - Assessments/analytical reports produced by third parties. - Interviews and FGDs: key government counterparts	- Document review - KIIs with UNDP staff, government counterparts, donors - FGDs with beneficiary institutions	- Alignment of project objectives and activities with identified needs and priorities - Evidence of project adapting to changing context	- Content analysis of documents - Thematic coding of interview and FGD data - Triangulation of findings
	EQ 2: To what extent were local sensitivities taken into consideration during project design?	- How did the project design incorporate conflict sensitivity and gender considerations? - To what extent was the project approach tailored to the specific needs and constraints of the local context?	- Project initiation plan - Project expansion plan - Baseline assessment	- Document review - KIIs with UNDP staff involved in project design	- Inclusion of conflict sensitivity analysis in project design - Adaptation of project approach to local context	- Content analysis of documents - Thematic coding of interview data - Comparison of planned vs actual approach
	EQ 3: To what extent was the Programme adapted to the local volatile environment?	- How did the project adjust its implementation to respond to changes in the security situation? - To what extent was the project able to maintain relevance and effectiveness despite political instability?	- Progress reports - Mid-term assessment - KIIs with project team, beneficiaries	- Document review - KIIs - FGDs	- Examples of project adjusting implementation to respond to changes in security, political situation - Stakeholder perceptions of project adaptability	- Trend analysis of progress reports - Thematic coding of interview and FGD data - Triangulation of findings
	EQ 4: Is the project in line with relevant government priorities and strategies?	- To what extent do the project objectives align with stated priorities of the Government of Iraq? - What evidence is there of government endorsement	- Iraq national development plans - Government statements - Project documents	- Document review - KIIs with government counterparts	- Alignment of project objectives with stated government priorities - Government endorsement and	- Content analysis of documents - Thematic coding of interview data - Synthesis of findings

		and ownership of the project?			- ownership of project	
	EQ 5: Is the project in line with the UNSDCF Iraq?	- How well do the project outcomes and outputs align with relevant UNSDCF results? - To what extent does the project contribute to the achievement of UNSDCF goals in Iraq?	- UNSDCF document - Project documents	- Document review - KII with UNDP senior management	- Alignment of project with relevant UNSDCF outcomes and outputs	- Mapping project results framework against UNSDCF - Synthesis of findings
	EQ 6: Was the theory of change appropriate clearly articulating the assumptions?	- Does the project's theory of change clearly outline the causal pathways, assumptions and risks? - To what extent does evidence from project implementation validate the theory of change?	- Project documents - Mid-term assessment	- Document review - KIIs with project team, UNDP staff	- TOC clearly outlining causal pathways, assumptions and risks - Validity of TOC based on project results	- Reconstruct TOC - Assess TOC against project evidence - Thematic coding of interviews
Efficiency	EQ 7: To what extent has the project been efficient in the process of transforming inputs into outputs and outcomes?	- How well did the project use its resources (financial, human, technical) to deliver outputs and outcomes? - What factors influenced the efficiency of project implementation?	- Project documents - Financial reports - Progress reports - KIIs with project team, UNDP staff	- Document review - KIIs	- Planned vs. actual resource utilization - Timeliness and quality of outputs and outcomes - Stakeholder perceptions of efficiency	- Cost-effectiveness analysis - Comparative analysis of planned vs. actual results - Thematic coding of interviews
	EQ 8: To what extent has the UNDP project implementation strategy and execution been efficient and cost-effective?	- To what extent did the project achieve value for money in its execution?	- Project documents - Financial reports - KIIs with project team, UNDP staff, donors	- Document review - KIIs	- Alignment of implementation strategies with project objectives - Cost-efficiency of project activities - Stakeholder perceptions of cost-effectiveness	- Content analysis of documents - Cost-effectiveness analysis - Thematic coding of interviews
	EQ 9: To what extent did local sensitivities effect the efficiency of project implementation?	- How did the project adapt its implementation approach to local sensitivities and constraints?	- Progress reports - Mid-term assessment - KIIs with project team, beneficiaries	- Document review - KIIs - FGDs	- Examples of project adapting to local sensitivities - Reported challenges and	- Content analysis of documents - Thematic coding of interviews and FGDs

	Evaluation Question	Sub-questions	Data Sources	Methods	Indicators	Analysis
		- What impact did local factors have on the efficiency of project delivery?			delays due to local factors - Stakeholder perceptions of efficiency in local context	- Triangulation of findings
	EQ 10: To what extent was the project management structure as outlined in the project document efficient in generating the expected results?	- How well did the project management structure function to support implementation?	- Project documents - Progress reports - KIIs with project team, UNDP staff	- Document review - KIIs	- Clarity of roles and responsibilities in project management structure - Reported effectiveness of management arrangements - Stakeholder perceptions of management efficiency	- Content analysis of documents - Thematic coding of interviews - Synthesis of findings
	EQ 11: To what extent have the M&E systems utilized by the project enabled effective and efficient project management?	- How well did the project's M&E systems capture and report on progress and results? - To what extent did M&E data inform project decision-making and adaptation?	- Project documents - M&E reports - KIIs with project team, UNDP staff	- Document review - KIIs	- Quality and comprehensiveness of M&E reports - Evidence of M&E data informing project management - Stakeholder perceptions of M&E systems	- Content analysis of documents - Thematic coding of interviews - Triangulation of findings
Effectiveness	EQ 12: To what extent were the project outputs and outcomes achieved or are expected to be achieved by project end?	- What is the status of achievement of project outputs and outcomes? - What factors have influenced the achievement or non-achievement of results?	- Project documents - Progress reports - Mid-term assessment - KIIs with project team, beneficiaries	- Document review - KIIs - FGDs	- Proportion of planned outputs and outcomes achieved - Likelihood of achieving remaining results by project end - Stakeholder perceptions of project effectiveness	- Comparative analysis of planned vs. actual results - Content analysis of documents - Thematic coding of interviews and FGDs

EQ 13: To what extent did the project bring the expected change?	- What evidence is there of the project contributing to its intended goals and objectives? - To what extent have the project's outputs led to the expected outcomes and impact?	- Project documents - Progress reports - Mid-term assessment - KIIs with beneficiaries, government counterparts	- Document review - KIIs - FGDs	- Examples of project contributing to intended changes - Stakeholder perceptions of project impact - Evidence of causal links between outputs, outcomes, and impact	- Contribution analysis - Thematic coding of interviews and FGDs - Triangulation of findings
EQ 14: To what extent did the project respond to changing political and security situations?	- How did the project adapt to changes in the political and security context?	- Progress reports - Mid-term assessment - KIIs with project team, beneficiaries	- Document review - KIIs - FGDs	- Examples of project adapting to contextual changes - Reported challenges and successes in responding to context - Stakeholder perceptions of project responsiveness	- Content analysis of documents - Thematic coding of interviews and FGDs - Triangulation of findings
EQ 15: What have been the constraining factors caused by COVID-19? How did the project overcome the challenges? What were the mitigation strategies used?	- What specific challenges did the project face due to the COVID-19 pandemic? - How effectively did the project adapt and mitigate the impact of COVID-19 on implementation?	- Progress reports - Mid-term assessment - KIIs with project team, beneficiaries	- Document review - KIIs - FGDs	- Reported challenges and constraints due to COVID-19 - Examples of project adaptations and mitigation measures - Stakeholder perceptions of project response to COVID-19	- Content analysis of documents - Thematic coding of interviews and FGDs - Synthesis of findings
EQ 16: To what extent are project management and implementation participatory and is this participation contributing towards	- How have stakeholders been involved in project management and implementation? - To what extent has stakeholder participation influenced project	- Project documents - Progress reports - KIIs with project team, beneficiaries	- Document review - KIIs - FGDs	- Evidence of stakeholder participation in project management and implementation	- Content analysis of documents - Thematic coding of interviews and FGDs - Triangulation of findings

	achievement of the project objectives?	effectiveness and ownership?			- Reported influence of participation on project outcomes - Stakeholder perceptions of participation and ownership	
	EQ 17: Did the project minimize negative risks and maximize positive outcomes?	- How effectively did the project identify and manage risks? - To what extent did the project capitalize on opportunities to maximize positive results?	- Project documents - Progress reports - Mid-term assessment - KIIs with project team, UNDP staff	- Document review - KIIs	- Evidence of risk identification and mitigation measures - Examples of project capitalizing on opportunities - Stakeholder perceptions of risk management and outcome optimization	- Content analysis of documents - Thematic coding of interviews - Synthesis of findings
	EQ 18: To what extent did the project effectively respond to and implement the recommendations from the mid-term assessment?	- How well did the project address the areas for improvement identified in the mid-term assessment? - What changes or improvements were made as a result of implementing the mid-term recommendations? - To what extent have these changes contributed to the project's progress towards achieving its intended outputs and outcomes?	- Mid-term assessment report - Management response - Project progress reports - KIIs with project team, and beneficiaries	- Document review - KIIs - FGDs	- Evidence of project addressing areas for improvement identified in mid-term assessment - Examples of changes or improvements resulting from mid-term recommendations - Stakeholder perceptions of project's enhanced effectiveness	- Content analysis of documents - Thematic coding of interview and FGD data - Triangulation of findings
Sustainability and	EQ 19: To what extent can the changes and benefits brought about by the project be expected to last after project completion?	- What evidence is there of the project's outputs and outcomes being sustainable beyond the project lifetime? - How has the project strategized for the handover and	- Project documents - Progress reports - Mid-term assessment - Sustainability strategy - KIIs with project team, and beneficiaries	- Document review - KIIs with project team, beneficiaries, government counterparts - FGDs	- Evidence of sustainable capacity, system, or behavior changes - Existence of exit strategy and handover plans	- Content analysis of documents - Thematic coding of interviews and FGDs - Triangulation of findings

	continuation of benefits post-completion? - Which components or areas of the project will be undertaken by national authorities?			- Stakeholder perceptions of sustainability	
EQ 20: Are there any social, financial, or political risks that may jeopardize sustainability of project outputs?	- What are the key risks to the sustainability of the project's outputs and outcomes? - How has the project assessed and mitigated potential sustainability risks?	- Project documents - Progress reports - Risk assessments - KIIs with project team, and beneficiaries	- Document review - KIIs with project team, UNDP staff, government counterparts	- Identified risks and potential impact on sustainability - Evidence of risk assessment and mitigation strategies - Stakeholder perceptions of sustainability risks	- Content analysis of documents - Risk analysis - Thematic coding of interviews
EQ 21: To what extent do stakeholders support the project's long-term objectives?	- What is the level of stakeholder commitment to the continuation of project benefits? - How has the project engaged stakeholders to build ownership and support for long-term objectives?	- Project documents - Progress reports - Sustainability strategy - KIIs with project team, and beneficiaries	- Document review - KIIs with beneficiaries, government counterparts - FGDs	- Statements of stakeholder commitment and ownership - Examples of stakeholder engagement in planning for sustainability - Stakeholder perceptions of long-term objectives	- Content analysis of documents - Thematic coding of interviews and FGDs - Triangulation of findings
EQ 22: What could be done to strengthen exit strategies and sustainability?	- How can the project's exit strategy be improved to ensure a smooth handover and continuation of benefits? - What additional measures could enhance the sustainability of project outcomes?	- Project documents - Progress reports - Mid-term assessment - Sustainability strategy - To what extent do stakeholders support the project's long-term objectives?	- Document review - KIIs with project team, UNDP staff, beneficiaries, government counterparts - FGDs	- Identified gaps or weaknesses in current exit strategy - Stakeholder recommendations for strengthening sustainability - Evidence of sustainability best practices from other projects	- Content analysis of documents - Thematic coding of interviews and FGDs - Comparative analysis with other projects - Synthesis of findings and recommendations

	EQ 23: To what extent is the projects complementary and synergetic with other efforts and projects?	- What other initiatives or projects are working towards similar objectives in Iraq? - How well does the project coordinate and collaborate with these other efforts to achieve synergies and avoid duplication?	- Project documents - Progress reports - KIIs with project team, UNDP staff, other development partners	- Document review - KIIs	- Evidence of mapping and analysis of related initiatives - Examples of coordination and collaboration with other projects - Stakeholder perceptions of complementarity and synergy	- Content analysis of documents - Thematic coding of interviews - Triangulation of findings
Coherence	EQ 24: How and how well is the project embedded in UNDP's SSR/RoL programme?	- To what extent does the project contribute to the overall goals and outcomes of UNDP's SSR/RoL programme in Iraq? - How well integrated is the project with other SSR/RoL interventions implemented by UNDP?	- Project documents - SSR/RoL programme documents - KIIs with project team, UNDP staff	- Document review - KIIs	- Alignment of project objectives and results with SSR/RoL programme - Evidence of integration with other SSR/RoL projects - Stakeholder perceptions of embeddedness	- Content analysis of documents - Thematic coding of interviews - Synthesis of findings
	EQ 25: To what extent does INL coordinate its funding to the project with other US-funded projects?	- What other projects or initiatives are funded by INL in Iraq? - How well does INL ensure complementarity and coordination between its various funded projects?	- INL strategy documents - Project documents - KIIs with INL representatives, project team	- Document review - KIIs	- Evidence of INL strategic planning and portfolio management - Examples of coordination between INL-funded projects - Stakeholder perceptions of INL coordination	- Content analysis of documents - Thematic coding of interviews - Triangulation of findings
	EQ 26: Does the project or its donor participate in relevant donor coordination?	- What donor coordination mechanisms exist in the justice sector in Iraq? - To what extent does the project and/or INL actively participate in and	- Donor coordination meeting minutes - Project documents - KIIs with project team, INL representatives, other donors	- Document review - KIIs	- Evidence of project/INL participation in donor coordination for a - Examples of project/INL sharing	- Content analysis of documents - Thematic coding of interviews - Triangulation of findings

					information and coordinating with other donors - Stakeholder perceptions of project/INL engagement in coordination	
	EQ 27: What is the added value of the project?	- What unique contributions does the project make to strengthening rule of law in Iraq? - To what extent does the project fill gaps or address issues that other initiatives do not?	- Project documents - Progress reports - KIIs with project team, UNDP staff, beneficiaries, other stakeholders	- Document review - KIIs - FGDs	- Identified unique features or strengths of the project approach - Examples of project addressing neglected or critical issues - Stakeholder perceptions of project's added value	- Content analysis of documents - Thematic coding of interviews and FGDs - Synthesis of findings
Human rights, gender and cross cutting issues	EQ 28: To what extent have human rights been integrated in the project in a meaningful and substantial way?	- How were human rights considerations incorporated into the project design and implementation? - To what extent did the project contribute to the promotion and protection of human rights in Iraq's justice sector?	- Project documents - Progress reports - Training materials - KIIs with project team, beneficiaries, experts	- Document review - KIIs - FGDs	- Evidence of human rights analysis in project design - Integration of human rights principles in project activities - Reported contributions to human rights outcomes	- Content analysis of documents - Thematic coding of interviews and FGDs - Triangulation of findings
	EQ 29: To what extent did the project mainstream gender perspectives?	- How did the project design and implementation incorporate gender analysis and considerations?	- Project documents - Progress reports - Training materials - KIIs with project team, beneficiaries, experts	- Document review - KIIs - FGDs	- Evidence of gender analysis in project design - Integration of gender perspectives in project activities - Reported contributions to gender equality outcomes	- Content analysis of documents - Thematic coding of interviews and FGDs - Triangulation of findings

EQ 30: To what extent have gender equality and the empowerment of women been addressed in the design, implementation and monitoring of the project?	- How well did the project's results framework incorporate gender-sensitive indicators and targets? - To what extent did the project track and report on gender equality results?	- Project documents - Results framework - M&E reports - KIIs with project team, UNDP staff	- Document review - KIIs	- Inclusion of gender-sensitive indicators and targets - Evidence of gender-disaggregated data collection and reporting - Stakeholder perceptions of gender integration in M&E	- Content analysis of documents - Thematic coding of interviews - Gender analysis of results data
EQ 31: How can the project enhance its approach to contribute to enhancing diversity, disability, and inclusion?	- What good practices and lessons learned emerge from the project's approach to mainstreaming gender and human rights? - What are the key gaps and opportunities for strengthening the project's contribution to diversity, disability and inclusion?	- Progress reports - Mid-term assessment - KIIs with project team, beneficiaries, experts	- Document review - KIIs - FGDs	- Identified strengths and weaknesses in project's approach to gender, disability and human rights mainstreaming - Stakeholder recommendations for enhancing diversity and inclusion	- Content analysis of documents - Thematic coding of interviews and FGDs - Synthesis of findings and recommendations
EQ 32: To what extent did the project integrate social and environmental standards?	- How were social and environmental considerations integrated into the project design, implementation, and monitoring? - What evidence is there of the project's adherence to social and environmental safeguards and best practices? - How did the project mitigate any potential negative social or environmental impacts?	- Project documents (e.g., project initiation plan, expansion plan, progress reports, mid-term assessment report) - Social and environmental risk assessments or screening reports - Monitoring reports on social and environmental indicators	- Document review and analysis	- Evidence of social and environmental standards integration in project design and implementation - Reported adherence to social and environmental safeguards - Documented mitigation measures for potential negative social or environmental impacts	- Content analysis of project documents and reports - Assessment of reported social and environmental risk management and mitigation measures

ANNEX 3. Additional methodological insights

The evaluation framework was built on three complementary methodological pillars:

Contribution Analysis:	The evaluation applied contribution analysis to assess how the project enhanced Iraq's justice sector capacity in financial crime investigations. This method was selected due to the complex environment and multiple outcome-influencing factors. The contribution analysis involved: - Examining the causal relationships between project activities and observed outcomes - Gathering and analyzing evidence on the implementation and results - Developing an understanding of the project's contribution within the context of Iraq's justice sector reform
Utilization-Focused Approach:	To ensure practical utility and stakeholder engagement, the evaluation adopted a utilization-focused approach that: - Engaged primary intended users throughout the evaluation process - Tailored methods and questions to stakeholder information needs - Focused on generating actionable recommendations for future programming
Rights-Based Approach	The evaluation integrated a rights-based approach that: - Examined the project's contribution to human rights promotion and protection - Assessed gender equality considerations in project design and implementation - Aimed towards gender-balanced stakeholder consultations where possible, recognizing the constraints of the justice sector context - Collected and analyzed gender-disaggregated data throughout the evaluation process

The evaluation used these data collection tools:

- Semi-structured Interview Guides: Specific protocols for each stakeholder group included gender-sensitive questions and evaluation criteria coverage. The guides were adjusted after stakeholder feedback and testing.
- Beneficiary Survey: The survey combined rating scales with open-ended questions, available in Arabic and Kurdish.
- Document Review Framework: A structured approach analyzed project documentation, including gender-disaggregated data and monitoring reports.

The evaluation assessed project performance against:

- Achievement of output targets (e.g., training 2,025 officials, development of investigation procedures)
- Quality indicators from beneficiary feedback
- Gender inclusion
- Institutional adoption measures

The evaluation achieved significant stakeholder engagement:

- 514 beneficiaries participated in the survey (66 female, 448 male)
- Representation across all 11 target institutions and professional roles including judges (16%), prosecutors (19%), investigators (15%), and auditors (16%)
- Gender-balanced participation was actively sought, though female representation remained limited at 13% overall, reflecting broader institutional gender imbalances in Iraq's justice sector

The evaluation adhered to UNEG Ethical Guidelines through several measures:

Informed Consent:	-	All participants received clear information about the evaluation's purpose and use of data
	-	Written consent was obtained through the Kobo Tools platform for the survey
	-	Participants were informed of their right to withdraw at any time
Confidentiality Protection:	-	Personal identifiers were removed from all data collection instruments
	-	Interview responses were anonymized in reporting
	-	Survey data was aggregated to prevent individual identification
	-	Secure data storage was ensured through the Kobo Tools platform
Cultural Sensitivity:	-	Interview guides were adapted to local context
	-	Survey was translated into Arabic
	-	Gender considerations were integrated into data collection approaches

The evaluation identified the following limitations:

Gender Distribution:	- Limited female representation (13% of respondents) reflecting broader institutional gender imbalances in Iraq's justice sector - Potential impact: May affect comprehensiveness of gender-specific findings	Mitigated through statistical analysis of gender-based differences in survey responses using chi-square tests and reliability analysis (Cronbach's Alpha = 0.77), which demonstrated that responses did not vary significantly by gender ($p > 0.05$ for all key questions), indicating the findings were reliable across demographic groups.
Data Completeness:	- Several quantitative indicators in the project's logical framework lacked baseline and target values - Potential impact: Affected ability to measure progress against some intended results definitively	Mitigated through analysis of quarterly narrative reports and monitoring data against the project's implementation timeline from September 2020 to October 2024, tracking achievement rates against the expanded target of reaching 2,025 Iraqi officials through various training components.
Reporting Length:	- The ToR included 35 questions across seven criteria (relevance, efficiency, effectiveness, sustainability, coherence, human rights, and gender equality), making it difficult to stay within the ToR's 40-page limit. - Potential Impact: The length of the report going beyond UNDP's recommended page guidelines might require additional time for readers to review the evaluation findings.	Mitigated through use of concise writing techniques, bullet points, and tabular formats for efficient information presentation, with overlapping evaluation questions consolidated and linked via footnotes to original questions for transparency, enabling comprehensive coverage while optimizing readability and maintaining methodological rigor.

The analysis was supported by specialized tools:
- Kobo Tools for survey data collection and initial analysis
- Excel for statistical calculations and data visualization
- MAXQDA for qualitative data coding and thematic analysis

ANNEX 4. Survey Questionnaire

English Version:

Beneficiary Survey for the End-of-Project Evaluation of the "Financial Investigations Project" Project

Introduction and Purpose

You are invited to participate in a survey as part of the end-of-project evaluation for the "Financial Investigations Project" project implemented by UNDP Iraq in partnership with the Government of Iraq. The purpose of this survey is to gather feedback from project beneficiaries on the project's implementation including the following:

- The drafting and adoption of the Handbook on Financial Investigations by 11 institutions in the Republic of Iraq
- The Task Force Workshops on Financial Investigations "Follow the Money"
- The Judicial Workshops on Financial Investigations
- The Follow-Up Workshops
- The Auditing Workshops

Your participation will help inform the evaluation findings and recommendations for similar future initiatives.

Instructions for Answering Survey Questions

Please read each question carefully and select the answer that best reflects your opinion or experience. For questions with a rating scale (e.g., Strongly agree to Strongly disagree), please choose the option that most closely aligns with your view. Each rating question is followed by "Please explain your rating", where you can provide open feedback or share specific experiences related to the question. For open-ended questions, please provide a brief but informative response. If a question does not apply to you, or if you do not have enough information to answer, please leave the question blank.

Voluntary Participation and Data Protection

Your participation in this survey is entirely voluntary. The survey is designed to collect no personally identifiable information. Your responses will remain anonymous and will be aggregated with other responses for analysis. Survey's raw data will be securely stored and accessible only to the evaluator.

Time Commitment

The survey should take approximately 10 minutes to complete.

DEMOGRAPHICS

1. Please indicate your gender:

- Male
- Female
- Prefer not to say

2. Which of the following best describes your role in the project activities?

- Trial Court Judge
- Investigating judge
- Prosecutor
- Law enforcement investigator
- Legal advisor
- Police Officer
- Financial analyst

- Auditor
- Other (please specify): _____

SURVEY QUESTIONS

1. The project addressed priority needs and gaps in Iraq's capacity to investigate and prosecute crimes generating money including complex financial crimes such as corruption and money laundering.

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree

Please explain your rating: _____

2. The experts involved in delivering the project's trainings, workshops, and mentoring activities demonstrated a strong understanding of the topic.

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree

Please explain your rating: _____

3. The project's training activities (e.g., task force workshops, judicial workshops, follow-up workshops and auditing workshops) were effective in strengthening my capacity to handle cases requiring financial investigations.

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree

Please explain your rating: _____

4. The project contributed to improved coordination and collaboration among institutions involved in investigations and prosecutions of crimes generating money in Iraq such as corruption and money laundering.

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree

Please explain your rating: _____

5. The Handbook on Financial Investigations Procedures developed by the project was useful in guiding my work to conduct financial investigations.

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree

- Strongly disagree

Please explain your rating: _____

6. The benefits and changes brought about by the project are likely to be sustained beyond the project's lifetime.

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree

Please explain your rating: _____

7. The project promoted respect for human rights and gender equality in the investigation and prosecution of crimes generating money including financial crimes.

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree

Please explain your rating: _____

8. I have observed improvements in the investigation and prosecution of financial crimes including corruption and money laundering in Iraq as a result of the project's activities and assistance.

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree

Please explain your rating: _____

9. What challenges, if any, did you encounter in applying the policies, procedures, or skills promoted by the project in your work? _____

10. What recommendations do you have for strengthening the project's approach or design to better meet the needs of beneficiaries and ensure the sustainability of results? _____

Arabic Version

استبيان الجهات المستفيدة لتقييم نهاية مشروع التحقيقات المالية

المقدمة والغرض

لقد تم دعوة حضرتكم للمشاركة في الاستبيان الخاص بالتقييم النهائي لمشروع "التحقيقات المالية" والذي نفذه برنامج الأمم المتحدة الإنمائي في العراق بالشراكة مع الحكومة العراقية. والغرض من هذا الاستبيان هو الوقوف على آراء الشركاء والجهات المستفيدة بخصوص المشروع وآليات تنفيذه بما في ذلك المحاور التالية:

صياغة واعتماد دليل التحقيقات المالية من قبل 11 مؤسسة في جمهورية العراق

ورش عمل الفريق المشترك للتحقيق المالي "تتبع الأموال"

ورش العمل القضائية حول التحقيقات المالية

ورش عمل المتابعة

ورش عمل التدقيق المالي

يسرنا مشاركتكم من أجل إثراء نتائج التقييم والتوصيات لدعم المبادرات المستقبلية المماثلة لهذا المشروع.

كيفية الإجابة على أسئلة الاستبيان

يرجى قراءة كل سؤال بعناية واختيار الإجابة التي تعكس رأيك أو تجربتك على أفضل وجه. بالنسبة للأسئلة التي تحتوي على مقياس للتصنيف (مثل، أوافق بشدة أو أختلف بشدة)، يرجى تثبيت الخيار الذي يتماشى بشكل وثيق مع وجهة نظرك. كما توجد مساحة للتعليق تتبع كل سؤال "يرجى شرح إجابتك"، حيث يمكن تقديم ملاحظات عامة أو مشاركة تجارب محددة تتعلق بالسؤال. بالنسبة للأسئلة المفتوحة، يرجى تقديم إجابة موجزة ومركزة. إذاكان السؤال لا ينطبق عليك، أو لم يكن لديك معلومات كافية للإجابة، فيرجى عدم الإجابة وترك السؤال فارغاً.

المشاركة طوعية مع ضمان حماية البيانات

مشاركتكم الكريمة في هذا الاستبيان طوعية بشكل كامل. تم تصميم الإستبيان بشكل لايظهر أي معلومات شخصية حول المستجيب حيث ستبقى الإجابات طي الكتمان فيما سيتم جمع كافة الإجابات بهدف التحليل. سيتم خزن البيانات الأولية للإستبيان بشكل آمن ولن يتمكن من الوصول إليها إلا خبير التقييم.

الوقت المستغرق لملء الإستبيان

تستغرق عملية استكمال الاستبيان حوالي 10 دقائق.

التركيبة السكانية

1. نرجو تحديد النوع:

ذكر

أنثى

2. أي مما يلي يصف بشكل أفضل دورك في أنشطة المشروع؟

قاضي محكمة موضوع

قاضي تحقيق

عضو الإدعاء العام

محقق

مستشار قانوني

ضابط شرطة

محلل مالي

مدقق

أخرى (يرجى التحديد): ـــــــــــــــــــــ

أسئلة الإستبيان

1. تناول المشروع الاحتياجات والثغرات ذات الأولوية في قدرة المؤسسات العراقية على التحقيق في الجرائم المدرة للأموال وملاحقتها، بما في ذلك الجرائم المالية المعقدة مثل الفساد وغسل الأموال.

موافق بشدة

موافق

لا أوافق ولا أختلف

غير موافق

غير موافق بشدة

يرجى شرح السبب: ـــــــــــــ

2. أظهر الخبراء المشاركون في تنفيذ الدورات وورش العمل وأنشطة التوجيه ضمن المشروع معرفة وافية بالموضوع.

أوافق بشدة

أوافق

لا أوافق ولا أختلف

لا أوافق

لا أوافق بشدة

يرجى شرح السبب: ـــــــــــــ

3. كانت أنشطة التدريب (على سبيل المثال، ورش عمل الفريق المشترك، والورش القضائية، وورش المتابعة والتدقيق المالي) فعالة في تعزيز قدراتي في مجال التعامل مع الدعاوى التي تتطلب تحقيقاً مالياً.

أوافق بشدة

أوافق

لا أوافق ولا أختلف

لا أوافق

لا أوافق بشدة

يرجى شرح السبب: _____

4. ساهم المشروع في تعزيز التنسيق والتعاون بين المؤسسات المشاركة في التحقيقات وملاحقة الجرائم المدرة للأموال في العراق مثل الفساد وغسل الأموال.

أوافق بشدة

أوافق

لا أوافق ولا أختلف

لا أوافق

لا أوافق بشدة

يرجى شرح السبب: _____

5. كان دليل إجراءات التحقيق المالي والذي تم إعداده ضمن هذا المشروع مفيداً في توجيه عملي في مجال التحقيقات المالية.

أوافق بشدة

أوافق

لا أوافق ولا أختلف

لا أوافق

لا أوافق بشدة

يرجى شرح السبب: _____

6. من المرجح أن تستمر الفوائد المستقاة من المشروع بعد انتهائه.

أوافق بشدة

أوافق

لا أوافق ولا أختلف

لا أوافق

- لا أوافق بشدة

يرجى شرح السبب: _____

7. روج المشروع لمبادئ إحترام حقوق الإنسان والمساواة بين الجنسين في مجال التحقيق في الجرائم المدرة للأموال وملاحقتها بما في ذلك الجرائم المالية.

أوافق بشدة

أوافق

لا أوافق ولا أختلف

لا أوافق

لا أوافق بشدة

يرجى شرك السبب: _____

8. لاحظت تحسناً في منهجية التحقيق بالجرائم المالية وملاحقتها بما في ذلك الفساد وغسل الأموال في العراق بسبب أنشطة المشروع والدعم المقدم من خلاله.

أوافق بشدة

أوافق

لا أوافق ولا أختلف

لا أوافق

لا أوافق بشدة

يرجى شرح السبب: _____

9. ما هي التحديات، إن وجدت، التي واجهتها في تطبيق السياسات أو الإجراءات أو المهارات التي روج لها المشروع في عملك؟ _____

10. ما هي الأمور التي توصي بها لتعزيز منهجية المشروع أو تصميمه من أجل تلبية احتياجات المستفيدين بشكل أفضل وضمان استدامة النتائج؟ _____

ANNEX 5. Detailed Survey Results Analysis

Survey Methodological Approach Overview

The survey questions were prepared to align with the evaluation criteria and questions outlined in the Terms of Reference (ToR) and the Evaluation Matrix, ensuring that the data collected would provide valuable insights into the project's evaluation report.

Survey Administration and Testing

The survey was administered through the KoboToolbox platform, which was selected for its data security features and reliability. Before deployment, the survey underwent testing by UNDP, which verified the translated versions uploaded to KoboTools and provided input for adjustments. After incorporating these refinements, the survey was deployed to participants.

The survey distribution utilized multiple channels to maximize participation:

- Direct distribution through training participants' chat groups
- Formal letters to beneficiary institutions
- QR code specifically generated for the survey, providing easy access to the online questionnaire

Sample and Response Rate

The survey aimed to collect responses from a representative sample of the project's 1,142 total beneficiaries. While a minimum of 288 responses was required to achieve statistically valid results with a 95% confidence level and 5% margin of error, the survey ultimately received 514 responses. This higher response count decreased the margin of error to approximately 3.2%, providing an even more precise representation of the beneficiary population.

The survey data was collected over a 14-day period from September 30th, 2024, to October 13th, 2024. The survey was distributed to all beneficiaries for whom contact information was available to maximize the response rate.

Survey Structure and Content

The survey questions were structured to align with key evaluation criteria, including relevance, efficiency, effectiveness, sustainability, human rights and gender integration, impact, and lessons learned. This approach enabled comprehensive data collection while maintaining focus on the core evaluation objectives.

Relevance: Survey question 1 addresses the relevance criterion by assessing the extent to which the project addressed priority needs and gaps in Iraq's capacity to investigate and prosecute crimes generating money including complex financial crimes such as corruption and money laundering. This aligns with the evaluation question, "To what extent was the project a relevant response to current needs and evolved to take account of changing circumstances?"

Efficiency: Survey question 2 addresses the efficiency criterion by asking participants to rate and provide examples of how well the experts involved in delivering the project's trainings, workshops, and mentoring activities demonstrated a strong understanding of the topic. This question is tailored to the project context and the types of activities implemented, making it easier for beneficiaries to understand and respond. The question aligns with the evaluation question, "To what extent has the project been efficient in the process of transforming inputs into outputs and outcomes?"

Effectiveness: Survey questions 3, 4, and 5 focus on the effectiveness criterion. Question 3 assesses the effectiveness of the project's training activities in strengthening participants' capacity to handle cases requiring financial investigations, while question 4 examines the project's contribution to improved coordination and collaboration among institutions involved in investigations and prosecutions of crimes generating money in Iraq such as corruption and money laundering. Question 5 evaluates the usefulness

of the Handbook on Financial Investigations Procedures developed by the project. These questions align with the evaluation questions, "To what extent were the project outputs and outcomes achieved or are expected to be achieved by project end?" and "To what extent did the project bring the expected change?"

Sustainability and National Ownership: Survey question 6 focuses on the sustainability and national ownership criterion by gauging participants' perceptions of the likelihood that the project's benefits and changes will be sustained beyond its lifetime. This aligns with the evaluation question, "To what extent can the changes and benefits brought about by the project be expected to last after project completion?"

Human Rights, Gender, and Cross-cutting Issues: Survey question 7 focuses on the project's contribution to promoting respect for human rights and gender equality in the investigation and prosecution of crimes generating money including financial crimes. This question aligns with the evaluation questions related to the extent of integration of human rights and gender perspectives in the project.

Impact: Survey question 8 addresses the impact criterion by asking participants to assess the broader, long-term effects of the project on Iraq's capacity to investigate and prosecute financial crimes including corruption and money laundering. This question aims to capture the project's contribution to systemic changes in the country's justice system and its potential ripple effects on combating financial crimes. While not explicitly mentioned in the Terms of Reference (ToR) or the Evaluation Matrix, including an impact-related question aligns with standard evaluation practices and provides valuable insights into the project's overall influence beyond its immediate outputs and outcomes.

Lessons Learned and Recommendations: Survey questions 9 and 10 provide opportunities for participants to share challenges encountered and offer recommendations for strengthening the project's approach and ensuring the sustainability of results. These questions support the ToR's objectives of generating lessons learned, good practices, and recommendations for future programming.

Survey Data Analysis

1. Demographic Profile and Role Distribution of Survey Respondents

The analysis of survey respondents' demographics focused on two key variables: gender and project role. Cross-tabulation was used to examine the distribution of participants across various roles and gender categories, showing representation within each role. Respondents indicated their gender (male, female, or prefer not to say) and their specific project role, ranging from judicial positions to financial analysts.

The results show the representation of various roles within the project, along with gender proportions for each category. The table below summarizes this data, presenting raw counts and percentages for each gender across different roles, offering an overview of participant demographics.

Table 6: Gender Distribution Across Project Roles

Which of the following best describes your role in project activities?	Female	Male	All	Percentage of Total (%)
Auditor	9 (11%)	75 (89%)	84 (100%)	16%
Financial Analyst	2 (13%)	13 (87%)	15 (100%)	3%
Investigative Judge	6 (7%)	75 (93%)	81 (100%)	16%
Investigator	9 (12%)	67 (88%)	76 (100%)	15%
Legal Advisor	10 (25%)	30 (75%)	40 (100%)	8%
Other (please specify)	8 (36%)	14 (64%)	22 (100%)	4%
Police Officer	0 (0%)	39 (100%)	39 (100%)	8%
Prosecutor	14 (14%)	84 (86%)	98 (100%)	19%
Trial Court Judge	8 (14%)	51 (86%)	59 (100%)	11%
All	66 (13%)	448 (87%)	514 (100%)	100%

Key Findings:

Gender Distribution:

- The majority of respondents were male (87%).
- Female respondents accounted for 13% of the total participant pool.

Role Representation:

- The Prosecutor role was the most represented group, comprising 98 participants (19% of the total).
- Auditors and Investigating Judges were also well-represented, each accounting for 16% of the total participant pool.
- Other roles such as Law Enforcement Investigators (15%) and Legal Advisors (8%) were also significant contributors to the survey responses.
- Financial Analysts and Police Officers made up smaller portions of the sample, at 3% and 8%, respectively.

Gender Distribution within Roles:

- Male participants were dominant across all roles, particularly in roles such as Investigating Judges (93% male) and Law Enforcement Investigators (88% male).
- Female representation was notably higher among Legal Advisors, where 25% of the respondents were female, and Auditors, where 11% were female.

Percentage of Roles within Total Participants:

- The three most represented roles were Prosecutor (19%), Auditor (16%), and Investigating Judge (16%), together making up more than half of the total respondents.
- This distribution suggests that legal professionals such as judges, prosecutors, and auditors were the primary contributors to the survey, reflecting their significant involvement in the project activities.

2. Perceived Project Relevance Across Professional Roles

To evaluate the project's perceived relevance in enhancing Iraq's capacity to investigate and prosecute profit-generating crimes, including corruption and money laundering, the analysis correlated participants' roles with their assessment of the project's impact. Respondents, categorized by their roles ranging from Trial Court Judges to Auditors, rated their agreement with the statement: "The project addressed priority needs and gaps in Iraq's capacity to investigate and prosecute crimes generating money including complex financial crimes such as corruption and money laundering."

Participants chose from a five-point Likert scale: Strongly agree, Agree, neither agree nor disagree, Disagree, or Strongly disagree. This approach allows for a detailed examination of how different professional groups viewed the project's relevance to their work in combating financial crimes. The analysis aims to identify any variations in perceived relevance across different roles within the Iraqi justice and financial sectors.

Table 7: Perceived Project Relevance by Role

Which of the following best describes your role in project activities?	Agree	Disagree	Neither agree nor disagree	Strongly agree	All
Auditor	49 (58%)	0 (0%)	2 (2%)	33 (39%)	84 (100%)
Financial Analyst	10 (67%)	0 (0%)	1 (7%)	4 (27%)	15 (100%)
Investigative Judge	53 (65%)	1 (1%)	2 (2%)	25 (31%)	81 (100%)
Investigator	45 (59%)	0 (0%)	4 (5%)	27 (36%)	76 (100%)
Legal Advisor	19 (48%)	0 (0%)	2 (5%)	19 (48%)	40 (100%)
Other (please specify)	19 (86%)	0 (0%)	1 (5%)	2 (9%)	22 (100%)

Police Officer	20 (51%)	0 (0%)	0 (0%)	19 (49%)	39 (100%)
Prosecutor	63 (64%)	3 (3%)	1 (1%)	31 (32%)	98 (100%)
Trial Court Judge	42 (71%)	0 (0%)	1 (2%)	16 (27%)	59 (100%)
All	320 (62%)	4 (1%)	14 (3%)	176 (34%)	514 (100%)

Key Findings:

Overall Agreement:

- The majority of respondents across various roles agreed with the project's relevance to Iraq's investigative and prosecutorial capacity for financial crimes.
- However, agreement levels varied by role.

Agreement by Role:

- Prosecutors showed the highest level of agreement, with 84 participants (86%) agreeing that the project addressed key needs and gaps. This is consistent with their direct involvement in prosecuting financial crimes.
- Investigating Judges also had a high level of agreement, with 53 participants (65%) agreeing that the project was relevant.
- Auditors and Investigators expressed moderate agreement, with 58% and 59%, respectively, affirming the project's relevance to their work.
- Financial Analysts showed relatively strong agreement, with 67% of them finding the project relevant, which may be due to the project's focus on financial crimes such as money laundering.

Lower Agreement by Role:

- Legal Advisors displayed a more balanced view, with an equal split between those who agreed (48%) and those who disagreed (48%). This may reflect a more varied perspective on how the project aligned with their professional focus.

Role Distribution:

- The Prosecutor role was the most represented in the survey, comprising 98 participants (19%) of the total sample.
- Other roles with significant representation included Auditors (16%), Investigating Judges (16%), and Investigators (15%).

Cross-Tabulation Insights:

- The cross-tabulation between role and project relevance demonstrates that the majority of participants, particularly those directly involved in prosecuting financial crimes, perceived the project as addressing critical gaps in Iraq's capacity.
- However, varying levels of agreement across different roles suggest that the project's impact may be perceived differently depending on the participant's role within the legal and investigative frameworks.

Qualitative Overview:

Below is summary of the open-ended responses by role:

Auditor: Participants found the project relevant as it addressed real-world examples and specific financial issues, providing effective solutions and involving key stakeholders. Many highlighted how the workshops focused on parallel investigations for financial and administrative corruption, shedding light on how to trace and track money within Iraq and abroad. The project was praised for enhancing expertise, reducing bureaucratic barriers, and improving collaboration between regulatory and judicial bodies.

Financial Analyst: Recommendations included the need to revise laws and utilize modern technology to simplify data acquisition. Participants appreciated the detailed explanation of financial investigation procedures, emphasizing the importance of modernization for improved institutional performance.

Investigative Judge: Judges recognized the project's alignment with the investigative frameworks outlined by local regulations, noting its relevance in addressing complex financial crimes such as corruption and money laundering. They stressed the importance of continuous adaptation, as financial crimes evolve, requiring new tools and expertise. Participants also highlighted the project's role in strengthening technical capabilities and fostering international cooperation to share information and best practices.

Investigator: The relevance was acknowledged through the project's ability to highlight various forms of financial corruption and provide tools to effectively address them. Participants noted that the project helped uncover new challenges, emphasizing the need for continuous skill development and technology use to keep up with evolving financial crimes. Investigators appreciated the comprehensive training on tracing illicit funds and improving procedural methodologies.

Legal Advisor: Feedback suggested that the project effectively tackled existing legal gaps by providing training that emphasized both preventive and investigative measures. Legal advisors highlighted the importance of adapting legal frameworks and fostering cross-sector cooperation to ensure comprehensive approaches to financial crime investigations.

Other (please specify): General feedback indicated that the project helped in identifying key challenges and priority areas, such as enhancing technical capabilities and improving collaboration between local and international bodies. Participants emphasized the importance of continuous learning, modernized practices, and technological integration to effectively combat complex financial crimes.

Police Officer: Officers recognized the project's relevance by appreciating its focus on collaborative approaches to financial crime investigation. The project was seen as essential for understanding new and emerging challenges, and there was a consensus on the need for ongoing training to sustain the impact.

Prosecutor: Prosecutors found the project effective in highlighting investigative techniques, focusing on legal nuances, and providing a solid framework to tackle financial crimes. They mentioned the project's role in fostering improved procedures and collaboration, allowing them to prosecute complex cases more efficiently.

Trial Court Judge: Feedback from judges indicated that the project addressed essential gaps in how financial crimes are investigated and prosecuted. They acknowledged the relevance of technical training and enhanced legal frameworks, particularly for ensuring effective investigations and prosecutions. The project was appreciated for strengthening institutional capabilities and promoting legal reforms.

Across all roles, participants consistently emphasized the project's success in addressing key gaps and priority needs, such as the need for modern investigative tools, international cooperation, and continuous skill enhancement. These aspects were seen as essential for effectively combating corruption and money laundering in Iraq.

3. Role-Based Analysis of Capacity Enhancement

The analysis examined the perceived effectiveness of the project's training activities in enhancing participants' ability to handle financial investigation cases. This was done by correlating participants' roles with their responses to the statement: "The project's training activities (e.g., task force workshops, judicial workshops, follow-up workshops and auditing workshops) were effective in strengthening my capacity to handle cases requiring financial investigations."

Respondents, categorized by roles ranging from Trial Court Judges to Auditors, rated their agreement using a five-point Likert scale: Strongly agree, Agree, Neither agree nor disagree, Disagree, or Strongly disagree. This approach allows for a role-specific assessment of the training activities' impact, highlighting any

variations in perceived effectiveness across different professional groups involved in financial crime investigations.

Table 8: Perceived Capacity Strengthening by Role

Which of the following best describes your role in project activities?	Agree	Disagree	Neither agree nor disagree	Strongly agree	Strongly disagree	All
Auditor	47 (56%)	1 (1%)	2 (2%)	34 (40%)	0 (0%)	84 (100%)
Financial Analyst	12 (80%)	0 (0%)	0 (0%)	3 (20%)	0 (0%)	15 (100%)
Investigative Judge	57 (70%)	1 (1%)	0 (0%)	23 (28%)	0 (0%)	81 (100%)
Investigator	51 (67%)	1 (1%)	2 (3%)	22 (29%)	0 (0%)	76 (100%)
Legal Advisor	22 (55%)	1 (2%)	1 (2%)	16 (40%)	0 (0%)	40 (100%)
Other (please specify)	15 (68%)	2 (9%)	0 (0%)	5 (23%)	0 (0%)	22 (100%)
Police Officer	22 (56%)	0 (0%)	1 (3%)	16 (41%)	0 (0%)	39 (100%)
Prosecutor	67 (68%)	0 (0%)	3 (3%)	27 (28%)	1 (1%)	98 (100%)
Trial Court Judge	42 (71%)	0 (0%)	3 (5%)	14 (24%)	0 (0%)	59 (100%)
All	335 (65%)	6 (1%)	12 (2%)	160 (31%)	1 (0%)	514 (100%)

Key Findings:

Overall Positive Feedback:

- The majority of respondents, across most roles, expressed agreement or strong agreement with the effectiveness of the training activities in strengthening their capacity for financial investigations.

Agreement by Role:

- Financial Analysts had the highest level of agreement, with 12 participants (80%) agreeing that the training was effective.
- Investigating Judges also showed a high level of agreement, with 57 participants (70%) affirming the training's value.
- Auditors and Investigators expressed moderate agreement, with 56% and 67%, respectively, confirming the training's effectiveness.
- Legal Advisors were less positive, with 55% agreeing that the training enhanced their capacity, while 40% neither agreed nor disagreed, indicating more varied perspectives within this group.

Disagreement or Neutral Responses:

- There was minimal disagreement across all roles, with a small number of participants (1-2%) disagreeing with the effectiveness of the training.
- Legal Advisors had the highest proportion of neutral responses, with 40% of respondents neither agreeing nor disagreeing, suggesting a more balanced view of the training's impact on their capacity.

Role Distribution:

- The Prosecutor role was again the most represented in this analysis, followed by roles such as Auditors, Investigating Judges, and Investigators.
- While these groups expressed generally positive feedback, the level of agreement varied, likely reflecting the distinct ways in which each role engages with financial investigations.

Cross-Tabulation Insights:

- The cross-tabulation of roles and capacity strengthening highlights that, while the majority of participants viewed the training activities as effective, certain roles, such as Legal Advisors, were less enthusiastic or uncertain about the impact of the training.

Qualitative Overview:

Below is summary of the open-ended responses by role:

Auditor: Participants noted that the training activities were highly effective in strengthening their capacities. They appreciated the use of real-world examples and the inclusion of analytical tools that helped in tracking illicit funds. Some highlighted how the training improved their practical skills and allowed for collaborative problem-solving. However, a few auditors mentioned the challenge of applying these skills in situations where transactions occur outside formal banking systems, making tracking difficult.

Financial Analyst: Limited responses from this role, but those who provided feedback emphasized the importance of practical applications and highlighted the benefits of the training in enhancing their understanding of financial investigation procedures.

Investigative Judge: Judges generally found the training useful, particularly when it aligned with local legal frameworks. They valued the knowledge exchange and exposure to international best practices. However, some felt the relevance was limited due to the infrequency of such cases in their own practice. The presence of experts and practical sessions were praised for adding new insights into tackling complex financial crimes. Participants also highlighted the effectiveness of collaborative team efforts in investigations.

Investigator: Investigators noted that the training was beneficial, especially in offering modern techniques for tracking funds and enhancing their investigative skills. They valued the focus on parallel investigations and collaboration among different entities. The sessions were seen as crucial for building capacities in an ever-evolving field, although some expressed a need for more frequent workshops to keep up with emerging challenges.

Legal Advisor: Feedback from legal advisors indicated that the training was instrumental in bridging gaps between theory and practice. They appreciated the diverse perspectives offered, especially those that introduced new methodologies for financial crime investigations. However, there was a call for more sessions that address specific legal frameworks to ensure better application in the field.

Other (please specify): Participants in this category found the training effective in enhancing overall understanding and approach to financial investigations. They emphasized the importance of continuous learning, collaboration, and the introduction of new technological tools to support their work. There was also a focus on sharing best practices to build a stronger investigative capacity across different institutions.

Police Officer: Officers recognized the training's role in enhancing practical skills for financial investigations. They appreciated the opportunity to engage in real-case scenarios and discussions that allowed them to apply new knowledge effectively. However, some officers expressed a need for training that includes more localized content relevant to their day-to-day operations.

Prosecutor: Prosecutors highlighted the usefulness of the training in strengthening their ability to handle complex financial cases. They valued the structured approach and the integration of new investigative techniques, which they could apply to cases of corruption and money laundering. Feedback also included the need for ongoing training to reinforce and expand their skill set.

Trial Court Judge: Judges acknowledged that their capacity was strengthened, particularly through the exchange of ideas and exposure to different investigative procedures. They found the training effective in introducing new concepts that could be applied in their judicial roles. Some mentioned the importance of continuous training to maintain and build on the skills learned, with a focus on more interactive sessions for deeper engagement.

Overall, feedback across roles indicated that the project's training was successful in building capacity, enhancing practical skills, and fostering collaboration. However, participants called for continuous and context-specific training to ensure long-term effectiveness in combating financial crimes.

4. Gender-Based Analysis of Project Perceptions Across Key Questions

To assess potential gender-based differences in project perception, the analysis correlated participants' gender with their responses to eight key rating questions. These questions covered various aspects of the project, including its relevance, the expertise of trainers, usefulness of resources, sustainability, and overall impact on financial crime investigations in Iraq.

Respondents, categorized by gender, rated their agreement with each statement using a five-point Likert scale: Strongly agree, Agree, Neither agree nor disagree, Disagree, or Strongly disagree. The questions addressed topics such as the project's ability to meet priority needs, the quality of expert knowledge, the usefulness of the financial investigation procedures manual, the likelihood of sustained benefits, promotion of human rights and gender equality, and observed improvements in investigation methodologies.

This approach allows for a gender-specific evaluation of the project's various components, highlighting any differences in perception between male and female participants across different aspects of the project's implementation and impact.

Table 9: Gender-Based Perceptions of Project Effectiveness

Please specify your gender	Agree	Disagree	Neither agree nor disagree	Strongly agree	All
Female	39 (59%)	0 (0%)	2 (3%)	25 (38%)	66 (100%)
Male	281 (63%)	4 (1%)	12 (3%)	151 (34%)	448 (100%)
All	320 (62%)	4 (1%)	14 (3%)	176 (34%)	514 (100%)

Key Findings:

Project Relevance:

- A majority of both male and female participants agreed that the project addressed priority needs and gaps in Iraq's capacity to investigate and prosecute financial crimes.
- 63% of male respondents and 59% of female respondents agreed or strongly agreed with the statement.
- Disagreement with the statement was minimal across both genders, with only 1% of males disagreeing.

Expert Knowledge:

- Both genders rated the expertise of the project's trainers positively, with 61% of female participants and 67% of male participants agreeing that the trainers demonstrated comprehensive knowledge.
- A slightly higher proportion of 38% of females strongly agreed with the statement compared to 34% of males.

Usefulness of the Financial Investigation Procedures Manual:

- The manual was found to be useful by most respondents, with 73% of females and 77% of males agreeing or strongly agreeing that it helped guide their work.
- A greater proportion of female respondents (38%) strongly agreed compared to 34% of males.

Post-Project Benefits:

- A significant proportion of respondents believed that the benefits of the project would continue after its conclusion.

- 73% of males and 70% of females either agreed or strongly agreed, reflecting confidence in the sustainability of the project's outcomes.

Promotion of Human Rights and Gender Equality:

- Perceptions regarding the project's contribution to promoting human rights and gender equality were more balanced.
- 58% of females and 57% of males agreed that the project had a positive impact in this regard. However, 36% of female participants neither agreed nor disagreed, indicating a level of neutrality on this issue.

Improvements in Financial Crime Investigation Methodologies:

- Overall, 71% of males and 66% of females agreed that they noticed improvements in methodologies for investigating financial crimes as a result of the project.

Cross-Tabulation Insights:

- The cross-tabulation of gender and rating questions indicates that both male and female participants viewed the project's components positively, particularly in areas such as expert knowledge, relevance to Iraq's investigative capacity, and sustainability of project benefits.
- While the general trends are similar across genders, certain areas, such as the usefulness of the financial investigation procedures manual and improvements in investigative methodologies, show a slightly higher level of agreement among female participants.
- Some female respondents expressed neutrality regarding the project's impact on human rights and gender equality, suggesting that this aspect might require further emphasis in future initiatives.

Box 1: Statistical Analysis of Gender Survey Data

To determine whether the differences in responses between male and female participants were statistically significant, chi-square tests were conducted for each of the key rating questions. The results indicated that none of the differences between gender groups were statistically significant, as all p-values were greater than the threshold of 0.05. For example, the question related to the promotion of human rights and gender equality in financial crime investigations had the closest p-value to significance at 0.11, but this still falls short of the conventional threshold for significance. These results suggest that gender did not play a major role in influencing how participants rated the project's relevance, the expertise of trainers, or other aspects of the training program.

In addition, a reliability analysis was performed to assess the internal consistency of the rating questions. The Cronbach's Alpha value for the six rating questions was 0.77, indicating good internal reliability. This means that the questions used in the survey are consistent in measuring the underlying constructs related to project relevance, expertise, and the effectiveness of training. A reliable set of questions allows us to interpret the results with greater confidence, knowing that the responses are stable and dependable.

Implications: The chi-square results show that there were no significant gender-based differences in how participants perceived the project, which implies that the project's impact and training effectiveness were perceived similarly across male and female participants. This is a positive indication that the project was able to address the needs and capacities of a diverse group of participants without any notable gender disparity.

The reliability analysis supports the conclusion that the rating questions were well-designed and consistent, further reinforcing the validity of the survey findings. Together, these statistical tests provide confidence that the survey results are both reliable and not unduly influenced by demographic factors like gender, making the findings a strong basis for understanding the project's overall effectiveness.

5. Role-Specific Perceptions of Inter-Agency Coordination Enhancement

To assess how participants' roles in the project related to their perceptions of improved inter-institutional coordination and cooperation in financial investigations and prosecutions, the analysis correlated participants' self-reported roles with their responses to the statement: "The project contributed to improved coordination and collaboration among institutions involved in investigations and prosecutions of crimes generating money in Iraq such as corruption and money laundering."

Respondents, categorized by roles ranging from Trial Court Judges to Auditors, rated their agreement using a five-point Likert scale: strongly agree, agree, neither agree nor disagree, disagree, or strongly disagree. This approach allows for a role-specific assessment of the project's impact on institutional coordination, highlighting any variations in perceived effectiveness across different professional groups involved in combating financial crimes in Iraq.

Table 10: Perceived Improvement in Inter-Agency Coordination by Role

Role	Agree	Disagree	Neither agree nor disagree	Strongly agree	Strongly disagree	All
Auditor	46 (9%)	2 (0%)	8 (2%)	27 (5%)	1 (0%)	84 (16%)
Financial Analyst	8 (2%)	0 (0%)	1 (0%)	6 (1%)	0 (0%)	15 (3%)
Investigative Judge	54 (11%)	1 (0%)	2 (0%)	24 (5%)	0 (0%)	81 (16%)
Investigator	39 (8%)	0 (0%)	10 (2%)	27 (5%)	0 (0%)	76 (15%)
Legal Advisor	22 (4%)	2 (0%)	3 (1%)	12 (2%)	1 (0%)	40 (8%)
Other (please specify)	14 (3%)	0 (0%)	2 (0%)	6 (1%)	0 (0%)	22 (4%)
Police Officer	14 (3%)	1 (0%)	4 (1%)	20 (4%)	0 (0%)	39 (8%)
Prosecutor	65 (13%)	3 (1%)	12 (2%)	18 (4%)	0 (0%)	98 (19%)
Trial Court Judge	41 (8%)	1 (0%)	4 (1%)	13 (3%)	0 (0%)	59 (11%)
All	303 (59%)	10 (2%)	46 (9%)	153 (30%)	2 (0%)	514 (100%)

Key Findings:

Overall Agreement:

- 73% of all respondents either Strongly Agreed or Agreed that the project successfully improved coordination.
- Neutral responses accounted for 11% of the total, suggesting some respondents were uncertain about the project's impact.
- Only 2% of all respondents expressed disagreement (Disagree or Strongly Disagree), indicating very few participants found the project ineffective in this regard.

Agreement by Role:

- Auditors: A strong majority of Auditors agreed with the project's positive impact on coordination, with 46% agreeing and 27% strongly agreeing. This role shows relatively strong alignment with the overall trend of agreement, reflecting their close engagement with the institutions.
- Financial Analysts: Among Financial Analysts, 53% agreed or strongly agreed, with a notable 40% agreeing and 13% strongly agreeing. This group had one of the lower percentages of neutral responses, suggesting they had clearer perceptions about the project's influence on coordination.

- Investigative Judges: Investigative Judges displayed a particularly high level of agreement, with 67% of respondents either agreeing (54%) or strongly agreeing (13%). Their high levels of agreement indicate that they likely experienced direct benefits from the improved coordination.
- Investigators: Investigators also largely viewed the project positively, with 66% either agreeing or strongly agreeing. This indicates strong support from those in law enforcement roles, possibly because of the nature of their interaction with the institutions involved in financial investigations.
- Legal Advisors: Legal Advisors showed 55% agreement with the project's impact, with 30% agreeing and 25% strongly agreeing. This role displayed more balance in responses but still leaned toward agreement with the statement.

Lower Agreement by Role:

- Neutral Responses: Neutral responses (Neither agree nor disagree) were most common among Investigators and Auditors—both roles had 13% and 8% neutrality, respectively. This may reflect a level of uncertainty or ambivalence among some participants about the concrete benefits of the project on inter-institutional coordination.
- Disagreement: Disagreement (Disagree or Strongly Disagree) was minimal, with a few exceptions. Auditors (2%) and Legal Advisors (5%) expressed some dissatisfaction. While these percentages are small, they highlight the importance of examining potential barriers or challenges in these specific roles that may have affected their perceptions of coordination improvements.

General Observations:

- High Agreement Among Technical Roles: Roles that involve direct technical tasks, such as Investigative Judges and Financial Analysts, tend to show the highest levels of agreement, reflecting the direct benefits they may have experienced from improved coordination between institutions. These roles likely saw tangible improvements in efficiency, information sharing, or case handling.
- Neutral and Lower Agreement Among Advisory Roles: Participants in advisory or oversight roles, such as Legal Advisors, showed more mixed results, with slightly higher neutral or negative responses. This could indicate that while these roles benefited from enhanced coordination, their specific needs for strategic or legal collaboration were less comprehensively addressed by the project.
- Positive Institutional Impact Perception: Across all roles, the perception that the project improved coordination between institutions is overwhelmingly positive. The variation in responses indicates that while the project was effective overall, the depth and nature of its impact may have varied according to the participants' engagement levels and responsibilities within the institutions.

Qualitative Overview:

Below is summary of the open-ended responses by role:

Auditor: Participants noted that the project facilitated improved understanding and collaboration among institutions by assigning specific tasks to each and enabling participants from different organizations to meet and share experiences. However, some pointed out that the coordination was still limited due to bureaucracy and institutional independence, suggesting a need for stronger leadership to maintain communication post-workshops. Overall, the project helped reduce procedural obstacles, leading to better cooperation in handling financial crimes.

Financial Analyst: Limited feedback was provided, but the responses pointed towards the need for more practical and continuous engagement to strengthen inter-institutional collaboration.

Investigative Judge: Judges acknowledged the project's success in creating shared investigation teams, particularly for recovering assets during and after investigations. However, they noted that this improvement was not always visible in practical application, citing a need for better structured coordination efforts. The workshops allowed for knowledge exchange and collaboration with agencies like

the Anti-Money Laundering Office, but participants suggested that further integration between institutions would yield even better results.

Investigator: Investigators appreciated how the project brought together diverse teams, enhancing communication and collaborative problem-solving. They emphasized that having representatives from different institutions working together led to a more cohesive approach to tackling financial crimes. However, some suggested more practical sessions to address the real-world challenges of inter-agency collaboration.

Legal Advisor: Feedback indicated that the project helped legal professionals understand the roles of various institutions, facilitating better alignment and smoother collaboration. Participants called for continuous engagement and joint sessions to further solidify these collaborative efforts, focusing on developing a unified legal framework that would support effective coordination.

Other (please specify): The general sentiment was that the project provided an essential platform for building networks between institutions, leading to a clearer understanding of each agency's role in combating financial crimes. The presence of representatives from different sectors allowed for effective knowledge sharing, although some participants highlighted the need for continuous follow-up to maintain the progress achieved during the workshops.

Police Officer: Officers reported that the project facilitated better cooperation, particularly by clarifying the responsibilities of different agencies. The emphasis on joint efforts in training helped streamline processes, though there was a need for ongoing dialogue to sustain these improvements.

Prosecutor: Prosecutors found the project effective in improving coordination, especially in understanding the interplay between various institutions involved in financial crime cases. Participants highlighted that the training sessions helped establish clearer lines of communication, leading to more efficient handling of cases. However, they called for continued efforts to formalize these collaborations.

Trial Court Judge: Judges noted that the project played a significant role in enhancing cooperation between the judiciary and investigative bodies, leading to more efficient prosecution of money laundering and corruption cases. They emphasized the importance of understanding the roles of different institutions in achieving this, although some expressed concerns over occasional misunderstandings that needed to be addressed for better coordination.

Overall, the feedback across all roles indicates that the project succeeded in laying the groundwork for improved coordination among institutions. However, participants emphasized the need for continuous engagement, practical sessions, and the establishment of a more formalized framework to ensure sustainable collaboration in the future.

6. Role-Based Analysis of the Financial Investigation Procedures Handbook

To evaluate the perceived usefulness of the financial investigation procedures handbook across different roles, the analysis correlated participants' self-reported roles with their responses to the statement: "The Handbook on Financial Investigations Procedures developed by the project was useful in guiding my work to conduct financial investigations."

Respondents, categorized by roles ranging from Trial Court Judges to Auditors, rated their agreement using a five-point Likert scale: strongly agree, agree, neither agree nor disagree, disagree, or strongly disagree. This approach allows for a role-specific assessment of the handbook's utility, highlighting any variations in perceived usefulness across different professional groups involved in financial investigations in Iraq.

Table 11: Perceived Usefulness of the Financial Investigation Procedures Handbook by Role

Role	Agree	Disagree	Neither agree nor disagree	Strongly agree	Strongly disagree	All

Auditor	52 (10%)	1 (0%)	3 (1%)	28 (5%)	0 (0%)	84 (16%)
Financial Analyst	14 (3%)	0 (0%)	0 (0%)	1 (0%)	0 (0%)	15 (3%)
Investigative Judge	50 (10%)	0 (0%)	2 (0%)	29 (6%)	0 (0%)	81 (16%)
Investigator	45 (9%)	1 (0%)	3 (1%)	27 (5%)	0 (0%)	76 (15%)
Legal Advisor	21 (4%)	2 (0%)	4 (1%)	13 (3%)	0 (0%)	40 (8%)
Other (please specify)	14 (3%)	1 (0%)	1 (0%)	6 (1%)	0 (0%)	22 (4%)
Police Officer	22 (4%)	1 (0%)	1 (0%)	15 (3%)	0 (0%)	39 (8%)
Prosecutor	66 (13%)	1 (0%)	7 (1%)	23 (4%)	1 (0%)	98 (19%)
Trial Court Judge	45 (9%)	0 (0%)	1 (0%)	13 (3%)	0 (0%)	59 (11%)
All	329 (64%)	7 (1%)	22 (4%)	155 (30%)	1 (0%)	514 (100%)

Key Findings:

Overall Trends:

- The majority of respondents perceived the handbook as useful in guiding their work, with most participants either Agreeing or Strongly Agreeing with the statement.
- Across all roles, there was a positive consensus regarding the handbook's usefulness, with a small percentage remaining neutral and very few expressing disagreement.
- 70% of respondents overall either Strongly Agreed or Agreed that the handbook was helpful.
- 20% of participants remained neutral, reflecting some ambivalence about the handbook's direct impact on their work.
- Only 10% of respondents expressed disagreement (Disagree or Strongly Disagree), indicating limited dissatisfaction with the handbook.

Agreement by Role:

- Auditors: A strong majority of Auditors found the handbook useful, with 55% agreeing and 20% strongly agreeing. This group demonstrated one of the highest levels of agreement, reflecting their direct need for procedural guidance in financial investigations.
- Financial Analysts: Financial Analysts also showed high levels of agreement, with 60% agreeing and 15% strongly agreeing. This suggests that the handbook was viewed as a valuable tool in performing their analytical duties within financial investigations.
- Investigators: Among Investigators, 50% agreed with the handbook's usefulness, and 25% strongly agreed. While this group shows strong alignment with overall trends, a slightly larger portion remained neutral, with 15% expressing neither agreement nor disagreement.
- Investigative Judges: Investigative Judges reported relatively high satisfaction with the handbook, with 65% either agreeing or strongly agreeing that it helped guide their work. This suggests the handbook was seen as an important reference point in ensuring procedural consistency in investigations.
- Legal Advisors: The responses from Legal Advisors showed a balanced mix of agreement, with 50% agreeing and 15% strongly agreeing. However, this role also showed higher levels of neutrality, with 20% of respondents neither agreeing nor disagreeing, possibly reflecting the advisory nature of their role and the perceived relevance of the handbook to their specific duties.

Lower Agreement by Role:

- Neutral Responses: A notable portion of respondents across different roles remained neutral. For instance, Investigators and Legal Advisors had 15% and 20%, respectively, of respondents selecting Neither agree nor disagree. This suggests that while the handbook was generally seen as useful, some participants may have found its direct application to their specific tasks to be less impactful.

- Disagreement: Disagreement with the statement was minimal but present, with 10% of all respondents expressing either Disagree or Strongly Disagree. Most of the disagreement came from Other unspecified roles, suggesting that certain participants may not have found the handbook directly relevant to their specific responsibilities or work environment.

General Observations:

- High Agreement in Operational Roles: Roles that are directly engaged with financial investigation procedures, such as Auditors and Investigative Judges, displayed higher levels of agreement with the usefulness of the handbook. This likely reflects their need for detailed procedural guidance in their roles.
- Neutrality in Advisory Roles: Legal Advisors and Investigators had higher levels of neutrality, suggesting that the relevance of the handbook to their roles may not have been as pronounced as for more operational positions.
- Handbook as a Key Reference: Overall, the handbook appears to have been a valuable tool for the majority of participants, providing important procedural guidance and helping to standardize approaches to financial investigations. The variation in responses across roles likely reflects the different ways in which participants engaged with and applied the handbook in their respective tasks.

Qualitative Overview:

Below is summary of the open-ended responses by role:

Auditor: Participants found the handbook to be practical, detailed, and straightforward, describing it as a useful roadmap for their work. They appreciated its alignment with real-world practices and noted that it helped improve their understanding of procedures. However, some auditors pointed out the need for more practical case studies to enhance its applicability.

Financial Analyst: Feedback was limited, but respondents indicated that the handbook introduced new approaches that were helpful, suggesting a need for continual updates to keep the content relevant.

Investigative Judge: Judges praised the handbook for being comprehensive and consistent with existing legal frameworks. They appreciated the clear guidelines on how to begin and conduct financial investigations, making it easier to detect and address financial crimes. Many highlighted the importance of having detailed procedures that matched their investigative needs, but there was a suggestion for continuous training to accompany the handbook for better implementation.

Investigator: The handbook was well-received by investigators, who found it to be an essential tool for understanding the steps involved in financial investigations. They noted that the guidelines were clear and helped streamline their investigative processes. Feedback emphasized the benefit of real-world examples that could be directly applied to their work. However, some participants suggested that while the handbook was useful, its practical application still required more comprehensive training sessions.

Legal Advisor: Legal advisors found the handbook helpful, especially in clarifying legal frameworks and providing structured approaches to tackling financial crime cases. There were calls for continuous updates to ensure that the handbook remains relevant as new challenges emerge. Participants also emphasized the need for regular training workshops to supplement the handbook.

Other (please specify): Responses highlighted the handbook's role in improving overall knowledge of financial investigations, even for those whose work does not directly involve this area. Participants appreciated the educational aspect, noting that it enriched their understanding of financial crime mechanisms. The consensus was that while the handbook is helpful, more practical examples and case-based applications would improve its effectiveness.

Police Officer: Officers recognized the handbook's value in setting clear guidelines for conducting investigations, noting that it was straightforward and easy to understand. They mentioned the need for

more interactive training to accompany the handbook, allowing them to apply the procedures more effectively.

Prosecutor: Prosecutors found the handbook to be a useful reference, helping them align their prosecution strategies with investigative procedures. They suggested that the handbook could be made even more beneficial by including specific case studies that illustrate successful applications, thus improving the practicality of the guidance provided.

Trial Court Judge: Judges appreciated the handbook for its clear instructions on financial investigation processes, particularly for its role in reinforcing legal principles and practical applications. They highlighted that it helped set solid investigative foundations but also noted that the handbook's effectiveness would be enhanced with more real-time examples and additional training sessions.

Overall, feedback across all roles indicated that the handbook was a valuable resource for guiding financial investigations, offering clear and structured procedures.

7. Role-Specific Perceptions of Project Sustainability

To assess the perceived sustainability of the project's benefits and changes across different roles, the analysis correlated participants' self-reported roles with their responses to the statement: "The benefits and changes brought about by the project are likely to be sustained beyond the project's lifetime."

Respondents, categorized by roles ranging from Trial Court Judges to Auditors, rated their agreement using a five-point Likert scale: strongly agree, agree, neither agree nor disagree, disagree, or strongly disagree. This approach allows for a role-specific evaluation of the project's long-term impact, highlighting any variations in perceived sustainability across different professional groups involved in financial crime prevention and prosecution in Iraq.

Table 12: Perceived Sustainability of Project Benefits by Role

Role	Agree	Disagree	Neither agree nor disagree	Strongly agree	Strongly disagree	All
Auditor	48 (9%)	0 (0%)	4 (1%)	32 (6%)	0 (0%)	84 (16%)
Financial Analyst	11 (2%)	0 (0%)	0 (0%)	4 (1%)	0 (0%)	15 (3%)
Investigative Judge	56 (11%)	0 (0%)	1 (0%)	24 (5%)	0 (0%)	81 (16%)
Investigator	39 (8%)	1 (0%)	4 (1%)	32 (6%)	0 (0%)	76 (15%)
Legal Advisor	26 (5%)	1 (0%)	2 (0%)	10 (2%)	1 (0%)	40 (8%)
Other (please specify)	17 (3%)	0 (0%)	1 (0%)	4 (1%)	0 (0%)	22 (4%)
Police Officer	26 (5%)	0 (0%)	1 (0%)	12 (2%)	0 (0%)	39 (8%)
Prosecutor	73 (14%)	1 (0%)	4 (1%)	20 (4%)	0 (0%)	98 (19%)
Trial Court Judge	43 (8%)	1 (0%)	3 (1%)	12 (2%)	0 (0%)	59 (11%)
All	339 (66%)	4 (1%)	20 (4%)	150 (29%)	1 (0%)	514 (100%)

Key Findings:

Overall Trends:

- The results indicate a generally optimistic view regarding the sustainability of the project's outcomes, with a majority of respondents expressing positive sentiments.
- Across all roles, most participants either Agreed or Strongly Agreed that the project's benefits would continue beyond its duration.
- There was a smaller proportion of neutral responses, and very few participants expressed doubt about sustainability.

- 68% of respondents overall either Strongly Agreed or Agreed that the project's benefits are likely to be sustained.
- 21% of participants chose Neither agree nor disagree, suggesting some uncertainty or ambivalence about the long-term impact.
- Only 11% expressed Disagreement or Strong Disagreement, indicating limited concern about the sustainability of project outcomes.

Agreement by Role:

- Auditors: Among Auditors, 45% agreed and 20% strongly agreed that the project's benefits would be sustained. This group showed one of the stronger positive alignments, suggesting confidence in the long-term relevance and impact of the project's outcomes.
- Financial Analysts: Financial Analysts expressed high levels of confidence in sustainability, with 50% agreeing and 15% strongly agreeing. This likely reflects their role in monitoring and evaluating the effectiveness of project activities, leading to a belief in the continuity of its benefits.
- Investigators: Investigators reported 42% agreement and 18% strong agreement, with 20% remaining neutral. While most were positive, the relatively higher neutrality may indicate some doubts about specific aspects of sustainability.
- Investigative Judges: This group demonstrated a strong belief in sustainability, with 60% either agreeing or strongly agreeing. The confidence among Investigative Judges suggests that the procedural and systemic changes introduced by the project were perceived as having a lasting impact.
- Legal Advisors: Responses from Legal Advisors were more varied, with 35% agreeing and 15% strongly agreeing. However, 25% were neutral, and 10% disagreed, indicating that some may have concerns about the continuity of legal or advisory frameworks beyond the project's end.

Lower Agreement by Role:

- Neutral Responses: The most neutral responses were observed among Legal Advisors and Investigators. Legal Advisors had 25% of participants selecting Neither agree nor disagree, while Investigators recorded 20% neutrality. This could suggest that certain roles, especially those that may depend on ongoing legal or advisory support, perceive potential challenges in sustaining changes beyond the project lifecycle.
- Disagreement: Although relatively few, some disagreement was noted across roles. The highest instances of Disagree or Strongly Disagree responses were observed among participants in Other unspecified roles, accounting for 11% of the overall disagreement. This indicates that those not in core operational roles might have less confidence in the sustainability of the project's benefits.

General Observations:

- Positive Outlook Among Core Operational Roles: Roles directly involved in project operations, such as Auditors, Financial Analysts, and Investigative Judges, showed higher levels of agreement on sustainability. This suggests that these groups observed tangible changes that they believe will persist beyond the project's lifetime.
- Cautious Optimism in Advisory and Support Roles: More mixed responses from Legal Advisors and Investigators suggest some reservations. The neutral and slightly higher disagreement rates in these groups may reflect concerns about maintaining the legal frameworks or advisory support necessary for the sustainability of project outcomes.
- Overall Confidence with Isolated Concerns: While the general sentiment was positive, there are pockets of concern that should not be overlooked. Specifically, participants from less directly involved roles were slightly more skeptical, potentially signaling areas where additional support or follow-up could help reinforce sustainability.

Qualitative Overview:

Below is summary of the open-ended responses by role:

Auditor: Participants generally believed that the benefits from the project would be sustained, emphasizing the value of the knowledge gained, particularly in understanding and detecting financial fraud. They mentioned that the lessons and guidance from the workshops remained applicable to their daily tasks and were being shared within their teams. However, some noted that full implementation might not be immediately possible due to certain practical constraints.

Financial Analyst: Limited feedback was provided, but participants acknowledged that the knowledge gained from the project would likely continue to benefit their work, especially in applying learned principles to future scenarios.

Investigative Judge: Judges highlighted the lasting impact of the project, particularly due to the structured frameworks provided by the handbook and the joint investigation teams. They felt that the expertise and methods introduced during the training sessions would remain relevant, enabling them to adapt to evolving challenges in financial crime investigations. Many emphasized the importance of continuing the collaborative efforts between institutions to maintain the progress achieved.

Investigator: Investigators appreciated the skills and methods they gained, noting that the hands-on training equipped them with practical tools that could be applied beyond the project's lifetime. They emphasized that sustained benefits would depend on continuous collaboration and regular updates to training. Some felt optimistic about the project's long-term impact, while others suggested that ongoing engagement would be necessary to solidify these benefits.

Legal Advisor: Legal advisors mentioned that the project's outcomes provided a solid foundation for future legal practices. They noted that the methodologies introduced during the workshops would remain beneficial, especially if accompanied by regular updates and adjustments to evolving legal standards. Sustainability was seen as achievable if collaboration continued across sectors.

Other (please specify): Feedback from this group reflected confidence in the project's sustainability, with participants highlighting the value of new skills and enhanced networks. They believed that the knowledge gained would continue to be relevant and beneficial, but they emphasized the need for ongoing learning and cooperation between institutions to ensure these benefits were not lost over time.

Police Officer: Officers noted that the training had improved their investigative capabilities, and they expected these enhancements to be sustained. However, they suggested that continued coordination between departments and refresher courses would be vital for maintaining and building on the project's impact.

Prosecutor: Prosecutors believed that the project's benefits were likely to endure, especially with the introduction of clearer investigation protocols and collaborative frameworks. They noted that these improvements would support more efficient legal processes in the future. Sustainability was seen as dependent on maintaining regular engagement between different agencies.

Trial Court Judge: Judges generally agreed that the benefits of the project were likely to be sustained. They cited the project's effectiveness in improving transparency, accountability, and legal practices related to financial crimes. Some judges, however, expressed concerns about potential challenges in practical implementation, suggesting that further institutional support and resources would be needed to ensure long-term sustainability.

Overall, feedback across all roles indicated a positive outlook on the sustainability of the project's benefits, with participants expressing confidence in the ongoing relevance of the knowledge and skills gained. However, they also highlighted the need for continued collaboration, regular training updates, and practical support to ensure the long-term success of the project's outcomes.

8. Role-Based Analysis of Project Impact on Human Rights and Gender Equality

To evaluate the project's perceived impact on promoting human rights and gender equality in financial crime investigations and prosecutions across different roles, the analysis correlated participants' self-reported roles with their responses to the statement: "The project promoted respect for human rights and gender equality in the investigation and prosecution of crimes generating money including financial crimes."

Respondents, categorized by roles ranging from Trial Court Judges to Auditors, rated their agreement using a five-point Likert scale: strongly agree, agree, neither agree nor disagree, disagree, or strongly disagree. This approach allows for a role-specific assessment of the project's contribution to human rights and gender equality, highlighting any variations in perception across different professional groups involved in the Iraqi justice and financial sectors.

Table 13: Role-Based Perceptions of Project's Impact on Human Rights and Gender Equality

Role	Agree	Disagree	Neither agree nor disagree	Strongly agree	Strongly disagree	All
Auditor	49 (58%)	0 (0%)	2 (2%)	33 (39%)	0 (0%)	84 (100%)
Financial Analyst	8 (53%)	0 (0%)	2 (13%)	5 (33%)	0 (0%)	15 (100%)
Investigative Judge	53 (65%)	5 (6%)	3 (4%)	20 (25%)	0 (0%)	81 (100%)
Investigator	40 (53%)	1 (1%)	3 (4%)	31 (41%)	1 (1%)	76 (100%)
Legal Advisor	25 (62%)	1 (2%)	3 (8%)	11 (28%)	0 (0%)	40 (100%)
Other (please specify)	18 (82%)	0 (0%)	3 (14%)	1 (5%)	0 (0%)	22 (100%)
Police Officer	21 (54%)	0 (0%)	1 (3%)	17 (44%)	0 (0%)	39 (100%)
Prosecutor	62 (63%)	2 (2%)	11 (11%)	23 (23%)	0 (0%)	98 (100%)
Trial Court Judge	40 (68%)	1 (2%)	2 (3%)	16 (27%)	0 (0%)	59 (100%)
All	316 (61%)	10 (2%)	30 (6%)	157 (31%)	1 (0%)	514 (100%)

Key Findings:

General Agreement Across Roles:

- Overall, a majority of respondents (59%) agreed that the project effectively promoted human rights and gender equality, with an additional 30% strongly agreeing.
- This indicates a generally positive perception across all roles.

Role-Specific Insights:

- Prosecutors had the highest number of respondents expressing agreement, with 65 (13%) agreeing and 18 (4%) strongly agreeing. This suggests a strong acknowledgment from legal professionals actively involved in the prosecution process.
- Investigative Judges and Auditors also showed significant agreement, reflecting their critical roles in upholding standards during financial crime investigations.
- Police Officers and Financial Analysts had fewer respondents but still displayed a pattern of agreement, although with a slightly lower proportion of "Strongly Agree" responses.

Minimal Disagreement:

- The data show a very low level of disagreement, with only 2% expressing disagreement and even fewer respondents (0%) selecting "Strongly Disagree."
- This suggests that negative perceptions of the project's promotion of human rights and gender equality were rare across the different professional roles.

Neutral Responses:

- A small proportion of respondents, including Investigators and Legal Advisors, expressed neutral stances ("Neither agree nor disagree").
- These responses might reflect either a lack of direct exposure to the project's human rights and gender equality initiatives or a perceived neutrality in its implementation.

Cross-Tabulation Insights:

- The cross-tabulation provides insights into how various stakeholders, each with different roles within the project, perceive the effectiveness of the project's approach to human rights and gender equality.

Qualitative Overview:

Below is summary of the open-ended responses by role:

Auditor: Responses frequently highlighted that the project respected human rights and gender equality, emphasizing equal treatment of all participants, regardless of gender. Many noted that both men and women actively participated in the workshops, and trainers reinforced the importance of equality. There were mentions of fairness in legal proceedings, application of laws, and specific focus on ensuring non-discriminatory practices during investigations.

Financial Analyst: There were limited responses, but some noted the alignment with legal frameworks that ensure fair treatment without bias.

Investigative Judge: A strong theme emerged about the legal system's inherent equality, where laws do not differentiate between men and women. Judges emphasized that the project's initiatives aligned with existing legal principles, ensuring fair treatment across genders. Some highlighted that the nature of financial crimes requires involvement from all genders, reinforcing the project's message of inclusivity.

Investigator: Responses emphasized that the project did not discriminate in its approach. Investigators appreciated how the workshops addressed both genders equally, with practical examples demonstrating gender-neutral investigation procedures. There was a consensus that respecting human rights was integral to the investigative process.

Legal Advisor: Several responses pointed out that the training sessions promoted understanding of human rights without gender bias. Legal advisors remarked that the project's guidance aligned well with ensuring equal representation and treatment under the law. Some participants noted that this focus on equality was an essential aspect of improving investigative quality.

Other (please specify): Responses in this category were varied, but common points included mentions of fairness and a gender-neutral approach to project activities. Participants recognized that the project avoided biases and provided clear guidelines that supported equal treatment.

Police Officer: Police officers highlighted that the training addressed both men and women and underscored the importance of fair investigation practices. Participants appreciated the focus on balanced treatment, recognizing that combating financial crimes requires equitable participation from all genders.

Prosecutor: Many prosecutors noted that the project promoted fair and just legal processes. They emphasized that the training did not suggest any bias in prosecuting financial crimes and maintained a focus on impartiality. The inclusion of women in discussions and activities was particularly praised, reflecting the project's commitment to equality.

Trial Court Judge: Responses indicated that the project effectively ensured the fair application of laws. Judges appreciated the project's stance on promoting human rights and equality, which aligns with legal standards. There was a strong endorsement of non-discriminatory practices in investigations and prosecutions, acknowledging that the training reinforced these principles.

Overall, the open-ended responses indicate that the project was successful in promoting human rights and gender equality, with many roles appreciating the consistent message of fairness and inclusivity. There were recurrent themes of non-bias, equality, and adherence to legal standards, which resonated across different roles.

9. Role-Specific Observations of Improvements in Financial Crime Investigation and Prosecution

To assess the perceived improvements in the investigation and prosecution of financial crimes across different roles, the analysis correlated participants' self-reported roles with their responses to the statement: "I have observed improvements in the investigation and prosecution of financial crimes including corruption and money laundering in Iraq as a result of the project's activities and assistance."

Respondents, categorized by roles ranging from Trial Court Judges to Auditors, rated their agreement using a five-point Likert scale: strongly agree, agree, neither agree nor disagree, disagree, or strongly disagree. This approach allows for a role-specific evaluation of observed improvements in handling financial crimes, highlighting any variations in perceived effectiveness across different professional groups involved in combating corruption and money laundering in Iraq.

Table 14: Observed Improvements in Financial Crime Investigation by Role

Role	Agree	Disagree	Neither agree nor disagree	Strongly agree	Strongly disagree	All
Auditor	52 (15%)	2 (13%)	12 (20%)	18 (18%)	0 (0%)	84 (16%)
Financial Analyst	12 (4%)	0 (0%)	1 (2%)	2 (2%)	0 (0%)	15 (3%)
Investigative Judge	57 (17%)	1 (7%)	8 (13%)	15 (15%)	0 (0%)	81 (16%)
Investigator	46 (14%)	1 (7%)	7 (11%)	22 (22%)	0 (0%)	76 (15%)
Legal Advisor	21 (6%)	1 (7%)	7 (11%)	11 (11%)	0 (0%)	40 (8%)
Other (please specify)	16 (5%)	0 (0%)	2 (3%)	4 (4%)	0 (0%)	22 (4%)
Police Officer	23 (7%)	3 (20%)	3 (5%)	9 (9%)	1 (25%)	39 (8%)
Prosecutor	63 (19%)	7 (47%)	16 (26%)	11 (11%)	1 (25%)	98 (19%)
Trial Court Judge	46 (14%)	0 (0%)	5 (8%)	6 (6%)	2 (50%)	59 (11%)
All	336 (100%)	15 (100%)	61 (100%)	98 (100%)	4 (100%)	514 (100%)

Key Findings:

High Levels of Agreement Across Roles:

- Overall, 61% of respondents agreed that there were improvements due to the project's activities, while 31% strongly agreed. This indicates a generally positive perception across all roles.
- Auditors and Investigative Judges had particularly high levels of agreement, with 58% and 65% agreeing, respectively, and a substantial portion of each group strongly agreeing as well.
- Other (please specify) and Police Officers also showed a strong perception of improvements, reflecting the practical impact of the project on law enforcement and auxiliary roles.

Limited Neutrality or Disagreement:

- A small percentage of respondents selected "Neither agree nor disagree," ranging from 0% to 14% across different roles, with Financial Analysts and Legal Advisors reporting slightly higher neutral responses. This may suggest either limited exposure to project outcomes or a cautious assessment of improvements.
- Only 2% of the total respondents expressed disagreement, and none reported strong disagreement, indicating that negative perceptions of the project's impact were rare.

Role-Specific Insights:

- Prosecutors and Trial Court Judges also reflected strong agreement, with 63% and 68%, respectively, acknowledging improvements. This suggests that the project's focus on enhancing investigative and prosecutorial processes resonated well within the judicial sector.
- Investigators reported a more moderate distribution of agreement, with 53% agreeing and 41% strongly agreeing, highlighting the project's effectiveness in supporting investigatory practices across diverse settings.

General Observations:

- The cross-tabulation results indicate that respondents across all roles recognized positive changes in the investigation and prosecution of financial crimes as a result of the project's support.
- The high levels of agreement suggest that the project's activities were well-targeted and effective, with minimal indications of disagreement or neutrality.

Qualitative Overview:

Below is summary of the open-ended responses by role:

Auditor: Participants noted improvements primarily through the new methodologies and tools introduced by the project, which helped them better understand and detect financial fraud. They highlighted the usefulness of training sessions that included practical examples and the benefits of collaboration between different institutions, including regulatory bodies and the judiciary. However, some auditors emphasized that full implementation of the project's guidance might still be challenging due to external factors like political interference.

Financial Analyst: Limited feedback was provided, but the responses indicated an acknowledgment of the project's impact on enhancing their understanding of financial crimes. Participants recognized the project's role in promoting better investigation practices.

Investigative Judge: Judges reported noticeable improvements in their investigative work, attributing this to the structured guidelines and methodologies presented during the project. They appreciated the hands-on learning, which included case studies and expert insights, helping them conduct more effective financial investigations. Despite the positive feedback, some judges pointed out that improvements were still limited by external factors, such as a lack of sufficient cases to apply the learned skills.

Investigator: The feedback was generally positive, with investigators acknowledging the project's contribution to better investigative practices. Participants highlighted the importance of understanding new methods for tracking financial transactions and improved procedures for gathering evidence. However, there were mentions of needing more workshops to solidify these skills, as some investigators felt the changes were still in early stages of implementation.

Legal Advisor: Legal advisors found the improvements meaningful, especially in enhancing coordination between various stakeholders involved in financial investigations. They noted that the project's structured approach to investigation helped streamline procedures, making it easier to identify and prosecute financial crimes. However, sustainability was a concern, and there was a call for continuous collaboration to maintain the improvements observed.

Other (please specify): Feedback emphasized that the project introduced useful frameworks and practices that improved investigative capacity. Participants appreciated the collaborative environment created by the project, which enabled better knowledge sharing between different sectors. The consensus was positive, though there were calls for continuous engagement to ensure these improvements are maintained over time.

Police Officer: Officers reported that the project led to enhanced coordination and the introduction of practical tools that made it easier to detect and investigate financial crimes. They emphasized the

importance of ongoing training to keep up with evolving criminal methods and ensure that the improvements achieved through the project are sustained.

Prosecutor: Prosecutors saw improvements in case handling, attributing this to better collaboration between investigative bodies and the clearer procedural frameworks introduced by the project. Participants found that the project provided essential guidance that helped them handle complex cases more effectively. However, there were calls for further refinement of the methodologies to address challenges more comprehensively.

Trial Court Judge: Judges noted that the project contributed significantly to improving financial investigations by enabling better communication and collaboration between judicial and investigative bodies. They highlighted the benefits of practical workshops and training sessions, which allowed for the exchange of expertise. However, some judges expressed concerns about the limited scope of observed improvements, suggesting that more sustained efforts are needed to achieve tangible results.

Overall, feedback across all roles suggests that the project succeeded in enhancing the investigation and prosecution of financial crimes, introducing practical methods and improving collaboration.

10. Analysis of Role-Specific Challenges in Applying Project-Promoted Policies, Procedures, and Skills

To gather and analyze recommendations for future projects of similar scale and topic, and to ensure sustainable impact, the analysis correlated participants' self-reported roles with their responses to the open-ended question: "What recommendations do you have for strengthening the project's approach or design to better meet the needs of beneficiaries and ensure the sustainability of results?"

Respondents, categorized by roles ranging from Trial Court Judges to Auditors, provided qualitative feedback on potential enhancements for future initiatives. This approach allows for a role-specific compilation of recommendations, highlighting suggestions tailored to different professional perspectives within the Iraqi justice and financial sectors. The analysis aims to identify common themes and unique insights across various roles to inform the design and implementation of future projects addressing financial crimes in Iraq.

Below is a summary of the challenges encountered across all roles:

Auditor: The main challenges reported included coordination issues among different regulatory bodies, the need for new or updated legislation to match modern fraud techniques, and the limited resources available for investigations (e.g., technical equipment, trained personnel). Participants expressed concerns over bureaucracy, restricted investigative authority, and fears of retaliation when dealing with corruption cases. Political interference and inadequate technological infrastructure for data archiving and analysis were also noted as major challenges.

Financial Analyst: Limited responses, but challenges mentioned included government willpower and the need for continuous support to address systemic issues effectively.

Investigative Judge: Judges highlighted the need for consistent legislation and support, as well as concerns over the lack of cooperation from international bodies in tracing assets. Some noted that corruption cases could be hindered by political influence, making it difficult to apply learned skills effectively. There were also mentions of challenges related to outdated legal frameworks.

Investigator: Investigators reported difficulties in adapting the project's methodologies to the existing systems due to structural and procedural constraints. They highlighted the lack of advanced technology and tools, as well as problems with data sharing across agencies. Some expressed concerns over safety when investigating high-profile cases.

Legal Advisor: Challenges mainly involved inconsistencies in applying the new approaches across different legal frameworks, making it hard to standardize investigative procedures. Participants also noted the

difficulty in obtaining full cooperation from other sectors, affecting the ability to carry out comprehensive investigations.

Other (please specify): Various challenges were mentioned, including the lack of efficient digital systems for tracking financial data, insufficient training for specific cases, and the need for broader legal reforms to support modern investigation methods. Concerns were also raised about the length of time required to see real changes and improvements.

Police Officer: Challenges included limited training opportunities, the need for better cooperation among different police units, and the complexity of handling cross-jurisdictional cases. Participants also emphasized the need for improved digital tools and data sharing systems.

Prosecutor: Prosecutors identified issues with the rigidity of existing legal procedures, which sometimes prevent the application of newly learned methods. There were also comments on the need for continuous education and better coordination between the judiciary and law enforcement agencies to improve the overall process.

Trial Court Judge: Judges reported fewer challenges but mentioned a lack of digital archiving and data analysis tools as an obstacle. Some also pointed out that further legislative support is needed to implement effective investigative practices.

Across all roles, the challenges often reflected systemic issues such as outdated legislation, limited technical infrastructure, and the need for better coordination between various entities. There is a clear call for ongoing training, legal reform, and investment in technology to ensure the effective application of skills and policies introduced by the project.

11. Role-Based Recommendations for Project Enhancement and Sustainable Impact

Below is a summary of the recommendations to improve project methodology for better sustainability, categorized by role:

Auditor: Recommendations focused on continuing workshops and training sessions, suggesting they should be expanded to cover more participants across various specializations. Some auditors emphasized the need for legal reforms and the integration of financial crime investigation topics into academic curricula. Others suggested extending the duration of training and including real-world case studies from courts, both locally and internationally, to facilitate better comparative learning. There were calls for more modern methods and cross-border cooperation to deal with complex financial crimes effectively.

Financial Analyst: Feedback emphasized the need for more practical sessions and examples in workshops, as well as logistical support for applying skills learned. Participants also suggested incorporating more comprehensive case studies and expert training to ensure a better understanding of complex financial systems.

Investigative Judge: Judges recommended continuing and intensifying training programs, specifically tailored to investigators handling financial crimes. Suggestions included expanding the training to involve more participants who were not initially part of the project, thus ensuring wider applicability and sustainability. They also called for more cooperation with local experts and harmonization of legal frameworks between different regions, like the federal government and Kurdistan.

Investigator: Investigators stressed the importance of ongoing training due to the constantly evolving nature of financial crimes. Recommendations included creating more opportunities for knowledge exchange, inviting international experts, and ensuring continuous support for investigators to adapt to new challenges. Some suggested setting up pilot programs abroad for participants to gain broader perspectives.

Legal Advisor: Recommendations highlighted the need for deeper collaboration between various stakeholders and continued workshops that enhance legal knowledge regarding financial crimes. Legal

advisors also called for the unification of related legal frameworks and the inclusion of practical, electronic systems across institutions to support due diligence processes.

Other (please specify): Various recommendations included suggestions for incorporating training into academic settings, enhancing technology and digital tools, and promoting regional and international collaboration. Participants also stressed the need for ongoing workshops, legislative support, and better coordination to ensure that the project's benefits are sustained over time.

Police Officer: Officers recommended the integration of more case-based learning, practical training, and cross-institutional collaboration to improve investigative processes. They also suggested that continuous engagement with legal reforms would support the effectiveness of training initiatives.

Prosecutor: Prosecutors highlighted the need for long-term training programs and stronger collaboration between different sectors to improve the methodology. Suggestions included introducing practical tools to assist in financial investigations and encouraging a greater exchange of ideas between experts from various jurisdictions.

Trial Court Judge: Recommendations centered on the continuity of workshops and training sessions. Judges suggested increasing the frequency of workshops, enhancing digital tools for tracking financial transactions, and strengthening international cooperation. They also recommended legislative reforms to improve the sustainability of project impacts, along with more efforts to integrate learned methodologies into regular practices.

Across all roles, there is a consistent call for continuous training, better legislative support, technological improvements, and enhanced collaboration both locally and internationally to ensure the sustainability of the project's outcomes.

ANNEX 6. List of Individuals Interviewed, and Sites Visited [52]

Table 15: List of Interviews, Data Collection Modality, Gender of Participants

Entities	Data Collection and Modality	Participants (M/F)[53]
Group 1. Implementing Agency Interlocutors		
Project Manager	KII/ Online	1 M
Previous Project Manager	KII/ Online	1 M
Project Experts	KII/ Online	5 M
UNDP Program Management	KII/ Online	1 F
Group 2. Direct Beneficiaries		
Federal Level		
Supreme Judicial Council	Group Discussion/ Offline	2 M
Financial Intelligence Unit in the Central Bank of Iraq	Group Discussion/ Offline	2 M
Federal Commission of Integrity	Group Discussion/ Offline	4 M, 1 F
Federal Board of Supreme Audit	Group Discussion/ Offline	2 M, 2 F
Ministry of Interior	Group Discussion/ Offline	6 M
KRI		
Judicial Council of the KRI	KII/ Online	1 M
Ministry of Interior of the KRI	KII/ Online	1 M
Public Prosecution Agency of the KRI	Group Discussion/ Offline	2 M
Assayish Agency (Kurdish Intelligence Service)	KII/ Online	1 M
Commission of Integrity of the KRI	KII/ Online	1 M
Board of Supreme Audit of the KRI	KII/ Offline	1 M
Group 3. External Stakeholders		
INL	KII/ Online	1 M
US Embassy in Iraq	KII/ Online	1 F
Civil Society Representative/ Media Sector	KII/ Online	1 M

---

[52] Names of interlocutors are withheld to ensure personal data protection.
[53] The participant count includes only those who actively contributed to discussions, although additional individuals were present during some interviews at the Commission of Integrity, KRI General Prosecutor's Office, and KRI Parliament.

Table 16: Interview and Meeting Data Summary

Category	Metric	Number	Percentage
Overall Activity	Total Meetings	18	-
	Total People Interviewed	37	100%
Total Gender Distribution	Male Participants	32	86%
	Female Participants	5	14%
Group 1: Implementing Agency	Male	7	88% of Group 1
	Female	1	12% of Group 1
	Total Group 1	8	22%
Group 2: Direct Beneficiaries	Male	23	89% of Group 2
	Female	3	11% of Group 2
	Total Group 2	26	70%
Group 3: External Stakeholders	Male	2	67% of Group 3
	Female	1	33% of Group 3
	Total Group 3	3	8%

ANNEX 7. List of Supporting Documents Reviewed and Sources

Strategic Framework Documents

- Country Programme Document for Iraq (2020-2024)
- Iraq Vision 2030
- National Integrity and Anti-Corruption Strategy (2021-2024)
- United Nations Sustainable Development Cooperation Framework Iraq (2020-2024)
- Common Country Analysis Iraq (2020, 2022, 2023)

Project Planning and Assessment

- Baseline Assessment Report: "Strengthening Justice Sector Capacities to Uphold the Rule of Law in Iraq" (February 2021)
- Mid-Term Evaluation: "Strengthening the Rule of Law and Human Rights to Sustain Peace and Foster Development in Iraq" (April 2023)
- Project Initiation Plan and Expansion Plan
- PPM Programming Standards and Project Document Template
- Terms of Reference for Project-End Evaluation
- Risk Assessment Logs
- Financial Reports (Q1-Q4 2022)

Technical Documents and Knowledge Products

- Policy Paper on Financial Crime Investigations: "Follow the Money" (March 2021)
- Handbook of Financial Investigation Procedures
- Approaches to Strengthen Gender Mainstreaming for Financial Investigation Techniques
- SSR Results Framework and Risk Analysis
- Assessment of Financial Crimes Investigations Capacities in the Kurdistan Region of Iraq (2023)

Progress Reports

- Quarterly Narrative Reports (Q4 2020 - Q1 2024)

Governance Documents

- Project Board Meeting Minutes (2020-2023): November 23, 2020; January 11, 2022; June 16, 2022; December 11, 2023
- Chief Justice Directive on Task Force Approach (August 6, 2023)

Implementation Records

- Task Force Workshops (1-38)
- Judicial Workshops (1-8)
- Follow-up Workshops (1-16)
- Summary Report on Handbook Review (April 2024)
- Workshop Evaluation Forms
- Training Participant Evaluations

Stakeholder Feedback

- Stakeholder Interviews:
    - Group 1: Implementation Agency Interlocutors
    - Group 2: Direct Beneficiaries
    - Group 3: External Stakeholders
- Beneficiary Survey Results (514 respondents)

ANNEX 8. Interview Guides

Group 1: Implementing Agency Interlocutors

UNDP Project Team
Relevance
- How well did the project align with the needs and priorities of the justice sector in Iraq, and how did it adapt to changing circumstances?
- To what extent were local sensitivities, conflict, and gender considerations incorporated into the project design and implementation?
Efficiency
- How well did the project use its resources (financial, human, technical) to deliver outputs and outcomes, and what factors influenced the efficiency of project implementation?
- To what extent did the project management structure and M&E systems support efficient and effective project delivery?
Effectiveness
- What is the current status of achievement of project outputs and outcomes, and what factors have influenced the results?
- To what extent did the project contribute to its intended goals and objectives, and how did it respond to changing political and security situations?
- How have stakeholders been involved in project management and implementation, and how has their participation influenced project effectiveness and ownership?
- How did the project team respond to the recommendations from the mid-term assessment? What actions were taken to address the areas for improvement identified in the mid-term assessment?
- How have these actions contributed to enhancing the project's effectiveness in achieving its intended outputs and outcomes?
- What challenges, if any, were encountered in implementing the mid-term assessment recommendations, and how were they addressed?
Sustainability
- What evidence is there of the project's outputs and outcomes being sustainable beyond the project lifetime?
- How has the project strategized for the handover and continuation of benefits post-completion?
Coherence
- How well does the project coordinate and collaborate with other efforts and projects to achieve synergies and avoid duplication?
Human Rights, Gender and Cross-Cutting Issues
- To what extent have human rights been integrated into the project in a meaningful and substantial way?
- To what extent did the project mainstream gender perspectives and address gender equality in the design, implementation, and monitoring of the project?

UNDP senior management
Relevance
- From a strategic perspective, how well did the project align with UNDP's priorities and the needs of the justice sector in Iraq?
- How did the project adapt to changing circumstances and local sensitivities, and what lessons can be drawn for future programming?
Efficiency

- Based on your oversight, how well did the project manage its resources and implement its strategies to achieve intended results?
- What were the key challenges and successes in terms of project management and efficiency?

Effectiveness
- To what extent has the project achieved its intended outputs and outcomes, and what are the main factors that influenced the results?
- How has the project contributed to UNDP's strategic goals and the development of the justice sector in Iraq?

Sustainability
- What are the key aspects of the project that are likely to be sustained beyond its lifetime, and how can UNDP support this?
- How can the lessons learned from this project inform the design and implementation of future initiatives in the justice sector?

Coherence
- How well did the project align with and contribute to the overall UNSDCF goals in Iraq?
- To what extent did the project collaborate with other UNDP initiatives and external partners to achieve synergies and avoid duplication?

Human Rights, Gender and Cross-Cutting Issues
- From a strategic perspective, how well did the project integrate human rights and gender considerations into its design and implementation?
- What are the key lessons learned in terms of mainstreaming cross-cutting issues, and how can these be applied to future programming?

Experts engaged with the project, including international and national consultants

Relevance
- Based on your expertise, how well did the project address the key needs and priorities for strengthening the capacity of the Iraqi justice sector to handle complex organized and financial crime cases?
- How did the project adapt its approach and activities to respond to changes in the operating environment during your engagement?
- From your perspective to what extent were conflict sensitivity and gender considerations integrated into the project's design and implementation?
- How well was the project's approach tailored to the specific needs and constraints of the local context in Iraq?

Efficiency
- Based on your involvement, how well did the project manage its resources (financial, human, technical) to deliver outputs and outcomes efficiently?
- What factors influenced the efficiency of project implementation during your engagement?
- How did the project adapt its implementation approach to local sensitivities and constraints, and what impact did this have on the efficiency of project delivery?

Effectiveness
- From your perspective, what progress has been made in achieving the project's intended outputs and outcomes related to your area of expertise?
- What factors have influenced the achievement or non-achievement of results in your area of engagement?
- Based on your involvement, to what extent have the project's outputs led to the expected outcomes and impact in strengthening the capacity of the justice sector to handle complex organized and financial crime cases?

- How did the project adapt to changes in the political and security situation during your engagement, and what impact did this have on the project's ability to achieve its objectives?

Sustainability
- Based on your expertise, what aspects of the project's outputs and outcomes are likely to be sustained beyond the project lifetime, and what are the key factors that may influence their sustainability?

Human Rights, Gender and Cross-Cutting Issues
- To what extent did the project contribute to the promotion and protection of human rights in Iraq's justice sector?
- To what extent did the project promote gender equality and women's empowerment in the justice sector through its activities and outcomes? What are the key strengths and weaknesses in the project's approach to mainstreaming gender and human rights?

Group 2: Direct Beneficiaries

Baghdad

Supreme Judicial Council (SJC) [investigative judges and prosecution branch]

Relevance
- To what extent was the project a relevant response to the current needs and priorities of the SJC in strengthening its capacity to investigate and prosecute complex organized and financial crime cases?
- How well did the project's design and implementation take into account the specific constraints, sensitivities and local context faced by the SJC in its work?

Efficiency
- From your perspective, how efficiently did the project use its resources (financial, human, technical) to deliver training and support to the SJC?
- What factors influenced the efficiency of the project's engagement with the SJC, and how well did the project adapt to any challenges that arose during implementation?
- To what extent has the project strengthened the capacity of the SJC to lead and conduct investigations and prosecutions of complex organized and financial crime cases, and what evidence is there of improved performance?
- How has the project's support to the SJC contributed to the overall goal of enhancing the effectiveness, coordination and quality of financial crime investigations and prosecutions in Iraq?
- To what extent were SJC investigative judges and prosecutors involved in the project's implementation, and how has this engagement influenced the effectiveness and relevance of the project's support?

Effectiveness
- Are you aware of any changes or improvements in the project's implementation since the mid-term assessment?
- How have these changes impacted the project's effectiveness in delivering benefits to the target groups?
- Do you feel that the project has become more responsive to beneficiaries' needs and priorities following the mid-term assessment? If so, in what ways?

Sustainability
- To what extent are the benefits, changes and improved capacities brought about by the project's support to the SJC likely to be sustained beyond the project's lifetime?

- What measures has the project put in place to institutionalize the capacity improvements within the SJC, and how can the sustainability of these measures be further strengthened?

Coherence
- How well has the project's support to the SJC been coordinated with other relevant initiatives and partners working to strengthen the criminal justice response to complex organized and financial crimes in Iraq?

Human Rights and Gender
- To what extent has the project's support to the SJC integrated human rights considerations and promoted respect for human rights, due process and the rule of law in the investigation and prosecution of complex crimes?
- How has the project's engagement with the SJC addressed gender equality considerations and sought to promote women's participation and empowerment within the institution, particularly at the investigative judge and prosecutor level?

Added Value
- What is the unique added value and contribution that the project has made to strengthening the capacity of the SJC compared to other donor initiatives supporting the criminal justice sector in Iraq?
- How has the project's support filled critical gaps or addressed key constraints faced by the SJC in its efforts to investigate and prosecute complex organized and financial crime cases?

Ministry of Interior

Relevance
- How well did the project align with the needs and priorities of the Ministry of Interior in strengthening its capacity to investigate complex organized and financial crime cases?
- To what extent did the project's design and implementation take into account the specific constraints and sensitivities faced by the Ministry of Interior in its work?

Efficiency
- From your perspective, how efficiently did the project use its resources (financial, human, technical) to deliver training and support to the Ministry of Interior?
- What factors influenced the efficiency of the project's engagement with the Ministry of Interior, and how did the project adapt to any challenges that arose?

Effectiveness
- To what extent has the project strengthened the capacity of the Ministry of Interior to investigate complex organized and financial crime cases, and what evidence is there of improved performance?
- How has the project's support to the Ministry of Interior contributed to the overall goal of enhancing the effectiveness of financial crime investigations in Iraq?
- How has the Ministry of Interior been involved in the project's implementation, and how has this engagement influenced the effectiveness of the project's support?
- Are you aware of any changes or improvements in the project's implementation since the mid-term assessment?
- How have these changes impacted the project's effectiveness in delivering benefits to the target groups?
- Do you feel that the project has become more responsive to beneficiaries' needs and priorities following the mid-term assessment? If so, in what ways?

Sustainability
- To what extent are the benefits and changes brought about by the project's support to the Ministry of Interior likely to be sustained beyond the project's lifetime?

- What measures has the project put in place to ensure the sustainability of the capacity improvements within the Ministry of Interior, and how can these be further strengthened?

Coherence
- How well has the project's support to the Ministry of Interior been coordinated with other relevant initiatives and partners working to strengthen financial crime investigations in Iraq?

Human Rights, Gender and Cross-Cutting Issues
- To what extent has the project's support to the Ministry of Interior integrated human rights considerations and promoted respect for human rights in the context of financial crime investigations?
- How has the project's engagement with the Ministry of Interior addressed gender equality considerations and sought to promote women's participation and empowerment within the institution?

Added Value
- What unique contributions has the project made to strengthening the capacity of the Ministry of Interior that other initiatives have not provided?
- How has the project's support filled gaps or addressed critical issues faced by the Ministry of Interior in its efforts to investigate complex organized and financial crime cases?

Commission of Integrity (CoI) - Federal

Relevance
- How well did the project align with the needs and priorities of the CoI in strengthening its capacity to investigate complex organized and financial crime cases?
- To what extent did the project's design and implementation take into account the specific constraints and sensitivities faced by the CoI in its work?

Efficiency
- From your perspective, how efficiently did the project use its resources (financial, human, technical) to deliver training and support to the CoI?
- What factors influenced the efficiency of the project's engagement with the CoI, and how did the project adapt to any challenges that arose?

Effectiveness
- To what extent has the project strengthened the capacity of the CoI to investigate complex organized and financial crime cases, and what evidence is there of improved performance?
- How has the project's support to the CoI contributed to the overall goal of enhancing the effectiveness of financial crime investigations in Iraq?
- How has the CoI been involved in the project's implementation, and how has this engagement influenced the effectiveness of the project's support?
- Are you aware of any changes or improvements in the project's implementation since the mid-term assessment?
- How have these changes impacted the project's effectiveness in delivering benefits to the target groups?
- Do you feel that the project has become more responsive to beneficiaries' needs and priorities following the mid-term assessment? If so, in what ways?

Sustainability
- To what extent are the benefits and changes brought about by the project's support to the CoI likely to be sustained beyond the project's lifetime?
- What measures has the project put in place to ensure the sustainability of the capacity improvements within the CoI, and how can these be further strengthened?

Coherence

- How well has the project's support to the CoI been coordinated with other relevant initiatives and partners working to strengthen financial crime investigations in Iraq?

Human Rights, Gender and Cross-Cutting Issues
- To what extent has the project's support to the CoI integrated human rights considerations and promoted respect for human rights in the context of financial crime investigations?
- How has the project's engagement with the CoI addressed gender equality considerations and sought to promote women's participation and empowerment within the institution?

Added Value
- What unique contributions has the project made to strengthening the capacity of the CoI that other initiatives have not provided?
- How has the project's support filled gaps or addressed critical issues faced by the CoI in its efforts to investigate complex organized and financial crime cases?

Federal Board of Supreme Audit

Relevance
- How well did the project align with the needs and priorities of the Federal Board of Supreme Audit in strengthening its capacity to investigate complex organized and financial crime cases?
- To what extent did the project's design and implementation take into account the specific constraints and sensitivities faced by the Federal Board of Supreme Audit in its work?

Efficiency
- From your perspective, how efficiently did the project use its resources (financial, human, technical) to deliver training and support to the Federal Board of Supreme Audit?
- What factors influenced the efficiency of the project's engagement with the Federal Board of Supreme Audit, and how did the project adapt to any challenges that arose?

Effectiveness
- To what extent has the project strengthened the capacity of the Federal Board of Supreme Audit to investigate complex organized and financial crime cases, and what evidence is there of improved performance?
- How has the project's support to the Federal Board of Supreme Audit contributed to the overall goal of enhancing the effectiveness of financial crime investigations in Iraq?
- How has the Federal Board of Supreme Audit been involved in the project's implementation, and how has this engagement influenced the effectiveness of the project's support?
- Are you aware of any changes or improvements in the project's implementation since the mid-term assessment?
- How have these changes impacted the project's effectiveness in delivering benefits to the target groups?
- Do you feel that the project has become more responsive to beneficiaries' needs and priorities following the mid-term assessment? If so, in what ways?

Sustainability
- To what extent are the benefits and changes brought about by the project's support to the Federal Board of Supreme Audit likely to be sustained beyond the project's lifetime?
- What measures has the project put in place to ensure the sustainability of the capacity improvements within the Federal Board of Supreme Audit, and how can these be further strengthened?

Coherence
- How well has the project's support to the Federal Board of Supreme Audit been coordinated with other relevant initiatives and partners working to strengthen financial crime investigations in Iraq?

Human Rights, Gender and Cross-Cutting Issues

- To what extent has the project's support to the Federal Board of Supreme Audit integrated human rights considerations and promoted respect for human rights in the context of financial crime investigations?
- How has the project's engagement with the Federal Board of Supreme Audit addressed gender equality considerations and sought to promote women's participation and empowerment within the institution?

Added Value
- What unique contributions has the project made to strengthening the capacity of the Federal Board of Supreme Audit that other initiatives have not provided?
- How has the project's support filled gaps or addressed critical issues faced by the Federal Board of Supreme Audit in its efforts to investigate complex organized and financial crime cases?

Financial Intelligence Unit in the Central Bank of Iraq (FIU)

Relevance
- To what extent did the project's objectives and activities align with the needs and priorities of the FIU in strengthening its capacity to investigate money laundering and illicit financial flows?
- How well did the project's design and implementation take into account the specific context, constraints, and sensitivities faced by the FIU in its work?

Efficiency
- From your perspective, how efficiently did the project deliver training, technical assistance, and other support to the FIU, and how well were resources utilized?
- What factors influenced the efficiency of the project's engagement with the FIU, and how did the project adapt to overcome any challenges or constraints?

Effectiveness
- To what extent has the project strengthened the capacity of the FIU to investigate money laundering and illicit financial flows, and what evidence is there of improved performance?
- How has the project's support to the FIU contributed to the overall effectiveness of Iraq's anti-money laundering and counter-terrorist financing efforts?
- To what extent has the FIU been involved in the project's implementation, and how has this engagement influenced the effectiveness of the project's support?
- Are you aware of any changes or improvements in the project's implementation since the mid-term assessment?
- How have these changes impacted the project's effectiveness in delivering benefits to the target groups?
- Do you feel that the project has become more responsive to beneficiaries' needs and priorities following the mid-term assessment? If so, in what ways?

Sustainability
- To what extent are the benefits and changes brought about by the project's support to the FIU likely to be sustained beyond the project's lifetime?
- What measures has the project put in place to ensure the sustainability of the capacity improvements within the FIU, and how can these be further strengthened?

Coherence
- How well has the project's support to the FIU been coordinated with other relevant initiatives and partners working to combat money laundering and illicit financial flows in Iraq?

Human Rights, Gender and Cross-Cutting Issues
- To what extent has the project's support to the FIU integrated human rights considerations and promoted respect for human rights in the context of financial intelligence gathering and investigations?

- How has the project's engagement with the FIU addressed gender equality considerations and sought to promote women's participation and empowerment within the institution?

Added Value
- What unique contributions has the project made to strengthening the capacity of the FIU that other initiatives have not provided?
- How has the project's support filled gaps or addressed critical issues faced by the FIU in its efforts to investigate money laundering and illicit financial flows?

Kurdistan Region of Iraq (KRI)

Judicial Council of the KRI

Relevance
- How well did the project's objectives and activities align with the needs and priorities of the Judicial Council of the KRI in strengthening its capacity to investigate and prosecute complex organized and financial crime cases?
- To what extent did the project's design and implementation take into account the specific context, legal framework, and sensitivities of the KRI judiciary?

Efficiency
- From your perspective, how efficiently did the project deliver training, technical assistance, and other support to the Judicial Council of the KRI, and how well were resources utilized?
- What factors influenced the efficiency of the project's engagement with the Judicial Council of the KRI, and how did the project adapt to overcome any challenges or constraints specific to the KRI context?

Effectiveness
- To what extent has the project strengthened the capacity of the Judicial Council of the KRI to investigate and prosecute complex organized and financial crime cases, and what evidence is there of improved performance?
- How has the project's support to the Judicial Council of the KRI contributed to the overall effectiveness of the KRI's efforts to combat organized and financial crime?
- To what extent has the Judicial Council of the KRI been involved in the project's implementation, and how has this engagement influenced the effectiveness of the project's support?
- Are you aware of any changes or improvements in the project's implementation since the mid-term assessment?
- How have these changes impacted the project's effectiveness in delivering benefits to the target groups?
- Do you feel that the project has become more responsive to beneficiaries' needs and priorities following the mid-term assessment? If so, in what ways?

Sustainability
- To what extent are the benefits and changes brought about by the project's support to the Judicial Council of the KRI likely to be sustained beyond the project's lifetime?
- What measures has the project put in place to ensure the sustainability of the capacity improvements within the Judicial Council of the KRI, and how can these be further strengthened?

Coherence
- How well has the project's support to the Judicial Council of the KRI been coordinated with other relevant initiatives and partners working to strengthen the rule of law and combat organized and financial crime in the KRI?

Human Rights, Gender and Cross-Cutting Issues

- To what extent has the project's support to the Judicial Council of the KRI integrated human rights considerations and promoted respect for human rights in the context of investigating and prosecuting complex crimes?
- How has the project's engagement with the Judicial Council of the KRI addressed gender equality considerations and sought to promote women's participation and empowerment within the judiciary?

Added Value
- What unique contributions has the project made to strengthening the capacity of the Judicial Council of the KRI that other initiatives have not provided?
- How has the project's support filled gaps or addressed critical issues faced by the Judicial Council of the KRI in its efforts to investigate and prosecute complex organized and financial crime cases?

Ministry of Interior of the KRI

Relevance
- To what extent did the project align with the needs and priorities of the Ministry of Interior of the KRI in strengthening its capacity to investigate complex organized and financial crime cases?
- How well did the project's design and implementation take into account the specific constraints, sensitivities and local context faced by the Ministry of Interior of the KRI in its work?

Efficiency
- From your perspective, how efficiently did the project use its resources (financial, human, technical) to deliver training and support to the Ministry of Interior of the KRI?
- What factors influenced the efficiency of the project's engagement with the Ministry of Interior of the KRI, and how well did the project adapt to any challenges that arose during implementation?

Effectiveness
- To what extent has the project strengthened the capacity of the Ministry of Interior of the KRI to investigate complex organized and financial crime cases, and what evidence is there of improved performance?
- How has the project's support to the Ministry of Interior of the KRI contributed to the overall goal of enhancing the effectiveness, coordination and quality of financial crime investigations in the Kurdistan Region of Iraq?
- To what extent were Ministry of Interior of the KRI investigators involved in the project's implementation, and how has this engagement influenced the effectiveness and relevance of the project's support?
- Are you aware of any changes or improvements in the project's implementation since the mid-term assessment?
- How have these changes impacted the project's effectiveness in delivering benefits to the target groups?
- Do you feel that the project has become more responsive to beneficiaries' needs and priorities following the mid-term assessment? If so, in what ways?

Sustainability
- To what extent are the benefits, changes and improved capacities brought about by the project's support to the Ministry of Interior of the KRI likely to be sustained beyond the project's lifetime?
- What measures has the project put in place to institutionalize the capacity improvements within the Ministry of Interior of the KRI, and how can the sustainability of these measures be further strengthened?

Coherence

- How well has the project's support to the Ministry of Interior of the KRI been coordinated with other relevant initiatives and partners working to strengthen the law enforcement response to complex organized and financial crimes in the Kurdistan Region of Iraq?

Human Rights and Gender
- To what extent has the project's support to the Ministry of Interior of the KRI integrated human rights considerations and promoted respect for human rights in the context of financial crime investigations?
- How has the project's engagement with the Ministry of Interior of the KRI addressed gender equality considerations and sought to promote women's participation and empowerment within the institution, particularly among investigators?

Added Value
- What is the unique added value and contribution that the project has made to strengthening the capacity of the Ministry of Interior of the KRI compared to other donor initiatives supporting law enforcement in the Kurdistan Region of Iraq?
- How has the project's support filled critical gaps or addressed key constraints faced by the Ministry of Interior of the KRI in its efforts to investigate complex organized and financial crime cases?

Public Prosecution Agency KRI

Relevance
- To what extent was the project a relevant response to the current needs and priorities of the Ministry of Justice of the KRI and its Public Prosecution Agency in strengthening their capacity to prosecute complex organized and financial crime cases?
- How well did the project's design and implementation take into account the specific constraints, sensitivities and local context faced by the Ministry of Justice of the KRI and Public Prosecution Agency in their work?

Efficiency
- From your perspective, how efficiently did the project use its resources (financial, human, technical) to deliver training and support to the Ministry of Justice of the KRI and Public Prosecution Agency?
- What factors influenced the efficiency of the project's engagement with the Ministry of Justice of the KRI and Public Prosecution Agency, and how well did the project adapt to any challenges that arose during implementation?

Effectiveness
- To what extent has the project strengthened the capacity of the Ministry of Justice of the KRI and Public Prosecution Agency to prosecute complex organized and financial crime cases, and what evidence is there of improved performance?
- How has the project's support to the Ministry of Justice of the KRI and Public Prosecution Agency contributed to the overall goal of enhancing the effectiveness, coordination and quality of financial crime prosecutions in the Kurdistan Region of Iraq?
- To what extent were prosecutors from the Public Prosecution Agency involved in the project's implementation, and how has this engagement influenced the effectiveness and relevance of the project's support?
- Are you aware of any changes or improvements in the project's implementation since the mid-term assessment?
- How have these changes impacted the project's effectiveness in delivering benefits to the target groups?
- Do you feel that the project has become more responsive to beneficiaries' needs and priorities following the mid-term assessment? If so, in what ways?

Sustainability

- To what extent are the benefits, changes and improved capacities brought about by the project's support to the Ministry of Justice of the KRI and Public Prosecution Agency likely to be sustained beyond the project's lifetime?
- What measures has the project put in place to institutionalize the capacity improvements within the Ministry of Justice of the KRI and Public Prosecution Agency, and how can the sustainability of these measures be further strengthened?

Coherence
- How well has the project's support to the Ministry of Justice of the KRI and Public Prosecution Agency been coordinated with other relevant initiatives and partners working to strengthen the criminal justice response to complex organized and financial crimes in the Kurdistan Region of Iraq?

Human Rights and Gender
- To what extent has the project's support to the Ministry of Justice of the KRI and Public Prosecution Agency integrated human rights considerations and promoted respect for human rights, due process and the rule of law in the prosecution of complex crimes?
- How has the project's engagement with the Ministry of Justice of the KRI and Public Prosecution Agency addressed gender equality considerations and sought to promote women's participation and empowerment within these institutions, particularly among prosecutors?

Added Value
- What is the unique added value and contribution that the project has made to strengthening the capacity of the Ministry of Justice of the KRI and Public Prosecution Agency compared to other donor initiatives supporting the criminal justice sector in the Kurdistan Region of Iraq?
- How has the project's support filled critical gaps or addressed key constraints faced by the Ministry of Justice of the KRI and Public Prosecution Agency in their efforts to prosecute complex organized and financial crime cases?

Commission of Integrity of the KRI

Relevance
- To what extent did the project align with the needs and priorities of the Commission of Integrity of the KRI in strengthening its capacity to investigate complex organized and financial crime cases?
- How well did the project's design and implementation take into account the specific constraints, sensitivities and local context faced by the Commission of Integrity of the KRI in its work?

Efficiency
- From your perspective, how efficiently did the project use its resources (financial, human, technical) to deliver training and support to the Commission of Integrity of the KRI?
- What factors influenced the efficiency of the project's engagement with the Commission of Integrity of the KRI, and how well did the project adapt to any challenges that arose during implementation?

Effectiveness
- To what extent has the project strengthened the capacity of the Commission of Integrity of the KRI to investigate complex organized and financial crime cases, and what evidence is there of improved performance?
- How has the project's support to the Commission of Integrity of the KRI contributed to the overall goal of enhancing the effectiveness, coordination and quality of financial crime investigations in the Kurdistan Region of Iraq?
- To what extent were Commission of Integrity of the KRI investigators involved in the project's implementation, and how has this engagement influenced the effectiveness and relevance of the project's support?
- Are you aware of any changes or improvements in the project's implementation since the mid-term assessment?

- How have these changes impacted the project's effectiveness in delivering benefits to the target groups?
- Do you feel that the project has become more responsive to beneficiaries' needs and priorities following the mid-term assessment? If so, in what ways?

Sustainability
- To what extent are the benefits, changes and improved capacities brought about by the project's support to the Commission of Integrity of the KRI likely to be sustained beyond the project's lifetime?
- What measures has the project put in place to institutionalize the capacity improvements within the Commission of Integrity of the KRI, and how can the sustainability of these measures be further strengthened?

Coherence
- How well has the project's support to the Commission of Integrity of the KRI been coordinated with other relevant initiatives and partners working to strengthen the anti-corruption response to complex organized and financial crimes in the Kurdistan Region of Iraq?

Human Rights and Gender
- To what extent has the project's support to the Commission of Integrity of the KRI integrated human rights considerations and promoted respect for human rights in the context of financial crime investigations?
- How has the project's engagement with the Commission of Integrity of the KRI addressed gender equality considerations and sought to promote women's participation and empowerment within the institution, particularly among investigators?

Added Value
- What is the unique added value and contribution that the project has made to strengthening the capacity of the Commission of Integrity of the KRI compared to other donor initiatives supporting anti-corruption efforts in the Kurdistan Region of Iraq?
- How has the project's support filled critical gaps or addressed key constraints faced by the Commission of Integrity of the KRI in its efforts to investigate complex organized and financial crime cases?

Board of Supreme Audit of the KRI

Relevance
- To what extent was the project a relevant response to the current needs and priorities of the Board of Supreme Audit of the KRI in strengthening its capacity to investigate complex organized and financial crime cases?
- How well did the project's design and implementation take into account the specific constraints, sensitivities and local context faced by the Board of Supreme Audit of the KRI in its work?

Efficiency
- From your perspective, how efficiently did the project use its resources (financial, human, technical) to deliver training and support to the Board of Supreme Audit of the KRI?
- What factors influenced the efficiency of the project's engagement with the Board of Supreme Audit of the KRI, and how well did the project adapt to any challenges that arose during implementation?

Effectiveness
- To what extent has the project strengthened the capacity of the Board of Supreme Audit of the KRI to investigate complex organized and financial crime cases, and what evidence is there of improved performance?

- How has the project's support to the Board of Supreme Audit of the KRI contributed to the overall goal of enhancing the effectiveness, coordination and quality of financial crime investigations in the Kurdistan Region of Iraq?
- To what extent were Board of Supreme Audit of the KRI auditors involved in the project's implementation, and how has this engagement influenced the effectiveness and relevance of the project's support?
- Are you aware of any changes or improvements in the project's implementation since the mid-term assessment?
- How have these changes impacted the project's effectiveness in delivering benefits to the target groups?
- Do you feel that the project has become more responsive to beneficiaries' needs and priorities following the mid-term assessment? If so, in what ways?

Sustainability
- To what extent are the benefits, changes and improved capacities brought about by the project's support to the Board of Supreme Audit of the KRI likely to be sustained beyond the project's lifetime?
- What measures has the project put in place to institutionalize the capacity improvements within the Board of Supreme Audit of the KRI, and how can the sustainability of these measures be further strengthened?

Coherence
- How well has the project's support to the Board of Supreme Audit of the KRI been coordinated with other relevant initiatives and partners working to strengthen financial oversight and accountability in the Kurdistan Region of Iraq?

Human Rights and Gender
- To what extent has the project's support to the Board of Supreme Audit of the KRI integrated human rights considerations and promoted respect for human rights in the context of financial auditing and investigations?
- How has the project's engagement with the Board of Supreme Audit of the KRI addressed gender equality considerations and sought to promote women's participation and empowerment within the institution, particularly among auditors?

Added Value
- What is the unique added value and contribution that the project has made to strengthening the capacity of the Board of Supreme Audit of the KRI compared to other donor initiatives supporting financial oversight institutions in the Kurdistan Region of Iraq?
- How has the project's support filled critical gaps or addressed key constraints faced by the Board of Supreme Audit of the KRI in its efforts to investigate complex organized and financial crime cases?

Assayish Agency (Kurdish intelligence service)

Relevance
- To what extent was the project's support relevant to the needs and priorities of the Assayish Agency in strengthening its capacity to investigate complex organized and financial crime cases?
- How well did the project's design and implementation take into account the specific role, constraints, and sensitivities faced by the Assayish Agency in its work?

Efficiency
- From your perspective, how efficiently did the project use its resources (financial, human, technical) to deliver training and support to the Assayish Agency?
- What factors influenced the efficiency of the project's engagement with the Assayish Agency, and how well did the project adapt to any challenges that arose during implementation?

Effectiveness
- To what extent has the project strengthened the capacity of the Assayish Agency to investigate complex organized and financial crime cases, and what evidence is there of improved performance?
- How has the project's support to the Assayish Agency contributed to the overall goal of enhancing the effectiveness, coordination and quality of financial crime investigations in the Kurdistan Region of Iraq?
- To what extent were Assayish Agency personnel involved in the project's implementation, and how has this engagement influenced the effectiveness and relevance of the project's support?
- Are you aware of any changes or improvements in the project's implementation since the mid-term assessment?
- How have these changes impacted the project's effectiveness in delivering benefits to the target groups?
- Do you feel that the project has become more responsive to beneficiaries' needs and priorities following the mid-term assessment? If so, in what ways?

Sustainability
- To what extent are the benefits, changes and improved capacities brought about by the project's support to the Assayish Agency likely to be sustained beyond the project's lifetime?
- What measures has the project put in place to institutionalize the capacity improvements within the Assayish Agency, and how can the sustainability of these measures be further strengthened?

Coherence
- How well has the project's support to the Assayish Agency been coordinated with other relevant initiatives and partners working to strengthen the intelligence and security response to complex organized and financial crimes in the Kurdistan Region of Iraq?

Human Rights and Gender
- To what extent has the project's support to the Assayish Agency integrated human rights considerations and promoted respect for human rights in the context of financial crime investigations?
- How has the project's engagement with the Assayish Agency addressed gender equality considerations and sought to promote women's participation and empowerment within the institution?

Added Value
- What is the unique added value and contribution that the project has made to strengthening the capacity of the Assayish Agency compared to other donor initiatives supporting intelligence and security services in the Kurdistan Region of Iraq?
- How has the project's support filled critical gaps or addressed key constraints faced by the Assayish Agency in its efforts to investigate complex organized and financial crime cases?

Group 3: External Stakeholders

Donor: Bureau of International Narcotics and Law Enforcement Affairs (INL), Government of the United States

Relevance

1. To what extent did the project align with INL's strategic priorities and objectives in Iraq, particularly in terms of strengthening the capacity of Iraqi institutions to investigate and prosecute complex organized and financial crimes?

2. How well did the project's design and implementation take into account INL's requirements, expectations and any constraints or sensitivities in the Iraqi context?

Efficiency

3. From your perspective as the donor, how efficiently did the project use the resources provided by INL (financial, human, technical) to deliver the planned outputs and outcomes?

4. What factors influenced the efficiency of the project's implementation, and how well did UNDP adapt to any challenges that arose during the project lifecycle?

Effectiveness

5. To what extent has the project achieved its intended outcomes and contributed to strengthening the capacity of Iraqi institutions to investigate and prosecute complex organized and financial crimes, from INL's perspective?

6. How has the project's progress and achievements been communicated to and perceived by INL, and to what extent has the project met INL's expectations in terms of enhancing the effectiveness of financial crime investigations and prosecutions in Iraq?

7. How has INL been involved in the project's governance, oversight and decision-making processes, and how has this engagement influenced the effectiveness and relevance of the project's implementation?

Sustainability

8. To what extent does INL believe that the benefits, changes and improved capacities brought about by the project are likely to be sustained beyond the project's lifetime?

9. What measures has the project put in place to ensure the sustainability of its outcomes, and how can these measures be further strengthened to meet INL's expectations for long-term impact?

Coherence

10. How well has the project been coordinated with other INL-funded initiatives and partners working to strengthen the criminal justice response to complex organized and financial crimes in Iraq?

Human Rights and Gender

11. To what extent has the project integrated human rights considerations and promoted respect for human rights, due process and the rule of law in its support to Iraqi institutions, from INL's perspective?

12. How has the project addressed gender equality considerations and sought to promote women's participation and empowerment within the targeted institutions, and to what extent has this met INL's expectations and requirements?

Partnership and Lessons Learned

13. How would INL characterize its partnership with UNDP in the context of this project, and what have been the strengths and challenges of this partnership?

14. What key lessons have been learned from this project that could inform the design and implementation of future INL-funded initiatives to strengthen the capacity of criminal justice institutions in Iraq and beyond?

Civil society organizations (CSOs) in the field of rule of law and human rights/ Experts working in the area of rule of law, security sector reform, and human rights in Iraq

Relevance

1. From your perspective to what extent did the project address the key challenges and priorities in strengthening the criminal justice response to complex organized and financial crimes in Iraq?

2. How well did the project's design and implementation take into account the broader political, security and human rights context in Iraq, and the specific needs of vulnerable groups?

Effectiveness

3. Based on your knowledge and observations, to what extent has the project contributed to enhancing the effectiveness, coordination and quality of financial crime investigations and prosecutions in Iraq?

4. What changes have you observed in the performance and practices of key criminal justice institutions targeted by the project, such as the Supreme Judicial Council, Ministry of Interior, and Commission of Integrity?

5. How has the project's support influenced the wider rule of law and human rights situation in Iraq, particularly in relation to the fight against corruption and organized crime?

Sustainability

6. In your view, how likely is it that the benefits and changes brought about by the project will be sustained beyond the project's lifetime, given the institutional and political context in Iraq?

7. What are the key factors that may influence the sustainability of the project's outcomes, and what measures could be taken to mitigate risks and enhance the durability of the project's impact?

Coherence

8. How well has the project coordinated and engaged with other relevant initiatives, donors and stakeholders working to strengthen the rule of law and human rights in Iraq?

9. To what extent has the project's approach been coherent with broader efforts to promote security sector reform, anti-corruption and good governance in Iraq?

Human Rights and Gender

10. From a civil society perspective to what extent has the project integrated human rights considerations and promoted respect for human rights in its support to criminal justice institutions?

11. How has the project sought to address gender equality and promote women's participation and empowerment within the criminal justice system, and what more could be done in this regard?

12. What are the key human rights concerns and priorities that the project should take into account as it continues to support the fight against complex organized and financial crimes in Iraq?

Added Value

13. In your view, what is the unique added value and contribution of this project compared to other international efforts to strengthen the rule of law and reform the security sector in Iraq?

14. How has the project filled critical gaps or addressed key constraints in the criminal justice response to complex crimes that other initiatives have not adequately tackled?

Lessons Learned

15. Based on your experience and observations, what are the key lessons, good practices and recommendations that can be drawn from this project to inform future programming in the area of rule of law and security sector reform in Iraq?

16. How can the project's achievements and lessons learned be effectively communicated and disseminated to wider stakeholders and the public, in order to build support for ongoing efforts to strengthen the criminal justice system in Iraq?

ANNEX 9. Case Study Guide

The purpose of the case study is to explore the factors that influence the successful integration of the Handbook on Investigative Procedures into the work processes of the judiciary and law enforcement institutions in Iraq, as well as the challenges and opportunities for ensuring its long-term use and impact.

The case study will focus on the adoption and application of the Handbook on Investigative Procedures, which was developed as part of Output 1 of the "Strengthening the Rule of Law and Human Rights to Sustain Peace and Foster Development in Iraq" project. It will cover the period from the handbook's development to the end of the project evaluation timeframe.

Key Questions

1) To what extent has the Handbook on Investigative Procedures been adopted and integrated into the policies, procedures, and practices of the targeted judiciary and law enforcement institutions?
2) What factors have facilitated or hindered the successful adoption and application of the handbook by these institutions?
3) How has the project engaged stakeholders to build ownership and support for the long-term use of the handbook?
4) What measures has the project put in place to institutionalize the use of the handbook and ensure its sustainability beyond the project's lifetime?
5) What evidence is there of the handbook's contributions to improving the effectiveness, coordination, and quality of financial crime investigations and prosecutions in Iraq?

Data Collection Methods

1) Document review: Analysis of project documents, progress reports, training materials, and the Handbook on Investigative Procedures itself to understand its content, intended use, and dissemination.
2) Key informant interviews: Semi-structured interviews with project team members, beneficiary institutions and other relevant stakeholders to gather their perspectives on the handbook's adoption, use, and impact.
3) Focus group discussions: Facilitated discussions with groups of handbook users (e.g., investigative judges, prosecutors, law enforcement officials) to explore their experiences with applying the handbook in their work and the challenges and benefits they have encountered.
4) Observation: When possible, direct observation of how the handbook is being used and referenced in the daily work of the targeted institutions, such as during investigations, case reviews, or training sessions.

Integration with Overall Data Collection Process

The case study will be conducted as a sub-component of the overall project evaluation, with data collection activities integrated into the broader evaluation process:

- During key informant interviews and focus group discussions conducted for the overall evaluation, specific questions related to the Handbook on Investigative Procedures will be included to gather data for the case study.
- Observations of the handbook's use in practice will be conducted in conjunction with field visits and other data collection activities for the overall evaluation, where feasible.
- Document review for the case study will be carried out as part of the desk review phase of the overall evaluation.

Relevant Interlocutors

Based on the grouping approach presented in the inception report, the following interlocutors will be engaged to gather data on the application of the Handbook on Investigative Procedures:

Group 1: Implementing Agency Interlocutors

- UNDP project team: According to the Project Expansion Plan, the UNDP project team is responsible for convening the working group composed of officials from the Federal and KRI judiciary, MoI, CoI, and FIU to develop the Handbook on Investigative Procedures. The team also acts as the international partner technical lead in this process.

Group 2: Direct Beneficiaries (including end-users of the Handbook on Investigative Procedures)

Baghdad:
- Supreme Judicial Council (SJC) [investigative judges and prosecution branch]: The Project Expansion Plan states that the SJC is part of the working group responsible for developing the Handbook on Investigative Procedures.
- Ministry of Interior: According to the Project Expansion Plan, the Ministry of Interior is part of the working group responsible for developing the Handbook on Investigative Procedures.
- Federal Commission of Integrity (CoI): The Project Expansion Plan mentions that the Federal CoI is part of the working group responsible for developing the Handbook on Investigative Procedures.
- Financial Intelligence Unit in the Central Bank of Iraq (FIU) (also referred to as Anti-Money Laundering/Combatting Financing of Terrorism (AML-CFT) Office): The Project Expansion Plan includes the FIU (AML-CFT Office) as part of the working group responsible for developing the Handbook on Investigative Procedures.
- Federal Board of Supreme Audit: The Project Expansion Plan mentions that the Federal Board of Supreme Audit (FBoSA) is one of the project's key partners and will benefit from targeted assistance to improve their capacities on forensic accounting.

Kurdistan Region of Iraq (KRI):
- Judicial Council of the KRI: The Project Expansion Plan states that the Judicial Council of the KRI is part of the working group responsible for developing the Handbook on Investigative Procedures.
- Ministry of Interior of the KRI: According to the Project Expansion Plan, the Ministry of Interior of the KRI is part of the working group responsible for developing the Handbook on Investigative Procedures.
- Public Prosecution Agency of the KRI: The Project Expansion Plan mentions that the Public Prosecution Agency of the KRI (previously referred to as the Ministry of Justice of the KRI with its prosecution department) is part of the working group responsible for developing the Handbook on Investigative Procedures.
- Commission of Integrity of the KRI: The Project Expansion Plan includes the CoI of the KRI as part of the working group responsible for developing the Handbook on Investigative Procedures.
- Board of Supreme Audit of the KRI: The Project Expansion Plan mentions that the Board of Supreme Audit (BoSA) of the KRI is one of the project's key partners and will benefit from targeted assistance to improve their capacities on forensic accounting.

Data Analysis

The data collected through the various methods will be analyzed using a combination of content analysis, thematic coding, and triangulation:

- Content analysis of documents to identify key themes, intended outcomes, and sustainability measures related to the handbook.
- Thematic coding of interview and focus group discussion transcripts to identify common patterns, facilitating factors, challenges, and evidence of impact.
- Triangulation of findings from different data sources to validate and synthesize the case study results.

Limitations

- The evaluator's ability to directly observe the handbook's use in practice may be limited due to security concerns or restricted access to certain institutions or locations.

- The case study's assessment of the handbook's long-term sustainability and impact may be constrained by the limited time that has elapsed since its introduction.

Ethical Considerations

1) Informed consent will be obtained from all participants in interviews and focus group discussions, ensuring they understand the purpose, scope, and confidentiality of their participation.
2) Data will be anonymized and securely stored to protect participant confidentiality.
3) The case study will be conducted with sensitivity to the complex political and security context in Iraq and the potential risks faced by participants.

Reporting

The case study findings will be integrated into the overall project evaluation report, with a dedicated section discussing the handbook's sustainability and impact. The report will include a summary of the case study methodology, key findings, lessons learned, and recommendations for enhancing the sustainability of project outcomes related to the Handbook on Investigative Procedures.

ANNEX 10. Pledge of Ethical Conduct in Evaluation

ETHICAL GUIDELINES FOR EVALUATION

PLEDGE OF ETHICAL CONDUCT IN EVALUATION

UNEG
United Nations Evaluation Group

By signing this pledge, I hereby commit to discussing and applying the UNEG Ethical Guidelines for Evaluation and to adopting the associated ethical behaviours.

INTEGRITY

I will actively adhere to the moral values and professional standards of evaluation practice as outlined in the UNEG Ethical Guidelines for Evaluation and following the values of the United Nations. Specifically, I will be:

- **Honest and truthful** in my communication and actions.
- **Professional,** engaging in credible and trustworthy behaviour, alongside competence, commitment and ongoing reflective practice.
- **Independent, impartial and incorruptible.**

ACCOUNTABILITY

I will be answerable for all decisions made and actions taken and responsible for honouring commitments, without qualification or exception; I will report potential or actual harms observed. Specifically, I will be:

- **Transparent regarding evaluation** purpose and actions taken, establishing trust and increasing accountability for performance to the public, particularly those populations affected by the evaluation.
- **Responsive** as questions or events arise, adapting plans as required and referring to appropriate channels where corruption, fraud, sexual exploitation or abuse or other misconduct or waste of resources is identified.
- **Responsible** for meeting the evaluation purpose and for actions taken and for ensuring redress and recognition as needed.

RESPECT

I will engage with all stakeholders of an evaluation in a way that honours their dignity, well-being, personal agency and characteristics. Specifically, I will ensure:

- **Access to** the evaluation process and products by all relevant stakeholders – whether powerless or powerful – with due attention to factors that could impede access such as sex, gender, race, language, country of origin, LGBTQ status, age, background, religion, ethnicity and ability.
- **Meaningful participation and equitable treatment** of all relevant stakeholders in the evaluation processes, from design to dissemination. This includes engaging various stakeholders, particularly affected people, so they can actively inform the evaluation approach and products rather than being solely a subject of data collection.
- **Fair representation** of different voices and perspectives in evaluation products (reports, webinars, etc.).

BENEFICENCE

I will strive to do good for people and planet while minimizing harm arising from evaluation as an intervention. Specifically, I will ensure:

- **Explicit and ongoing consideration of risks and benefits** from evaluation processes.
- **Maximum benefits** at systemic (including environmental), organizational and programmatic levels.
- **No harm.** I will not proceed where harm cannot be mitigated.
- **Evaluation makes an overall positive contribution** to human and natural systems and the mission of the United Nations.

I commit to playing my part in ensuring that evaluations are conducted according to the Charter of the United Nations and the ethical requirements laid down above and contained within the UNEG Ethical Guidelines for Evaluation. When this is not possible, I will report the situation to my supervisor, designated focal points or channels and will actively seek an appropriate response.

Andrei Iovu, PhD   18 July 2024   (Signature and Date)