

ISO 37001: ANTI BRIBERY MANAGEMENT SYSTEM - IMPLEMENTATION AND BENEFITS

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ABSTRACT

Anti-Bribery Management System standard, ISO37001 was first introduced in Malaysia on 15th October 2016. Other countries such as United Kingdom (UK) and the United States of America (USA) have adopted the same standard. Related Acts to support the standard, includes the US Foreign Corrupt Practices Act which was enacted in 1977 and amended in 1988, and the UK Bribery Act 2010 which was enacted on 8 April 2010 and was effective on 1 July 2011. The UK Bribery Act, 2010 was passed on 8 April 2010 and was enforced on 1 July 2011 and the US Foreign Corrupt Practices Act, was enacted in 1977 and was amended in 1988. This paper will discuss the purpose of ISO 37001, how to implement the system, and the benefits that can be gained from implementing it.

Keywords: Anti-Bribery Management System, ISO 37001, Benefits, Implementation

INTRODUCTION

Bribery is a serious issue of our time. Realizing the fact that bribery has become one of the world most common problems, every effort has been taken into consideration in fighting this crime. All organization are facing the same risks, whether they are directly or indirectly involved with this kind of crime. This paper will give an overview on the need of an assessment of the system in place in an organization that can help reduce the risk of bribery and help organizations deal with it.

In UK, starting from 2011, the Bribery Act 2010 has replaced the existing UK bribery laws, and has introduced a new offence of “failure of commercial organizations to prevent bribery”. UK has issued BS 10500:2011 Specification for an anti-bribery management system (ABMS). Organizations now have to prove that there are adequate procedures in place to prevent bribery, while transacting with their clients, agents, joint venture partners, major sub-contractors, suppliers and consultants. Numerous companies had successfully adopted this standard as an adequate anti-bribery measure.

According to the Transparency International Study in 2011, 27% of the 3016 business people surveyed across 30 countries reported that they had lost business due to bribery by their competitors. Gasiorowski-Denis,E (2014) proves that damages caused by bribery to countries, organizations and individuals lowers economic growth, discourages investment, marginalizes

and restricts global markets, erodes support for economic aid, puts a heavy economic burden on the poor and lowers the standard of living of the people.

PwC Malaysia (2016) reported that almost 98% of companies surveyed make it clear to staff that bribery and corruption are unacceptable. Yet, it reported that incidents of bribery and corruption increased from 19% in 2014 to 30% in 2016. Bribery and corruption incidences are on the rise, amidst an increasingly complicated risk landscape. While such economic crime risks are increasing in complexity, Malaysian companies are not evolving fast enough to mitigate them. Following the above report, Mr. Alex Tan, Senior Executive Director and Forensic Lead, PwC Consulting Associates (M) Sdn. Bhd. stated that “at the speed with which the risk landscape is evolving, combating rampant economic crimes can no longer be the sole responsibility of a person or teams, it must be embedded within the whole organizational culture” (Tan, Alex, 2016, 24th June). Thus, it is important that ethics and integrity to be embedded and integrated in the organization’s policies and way of doing things.

The objective of this paper is to discuss the purpose of ISO 37001 the new anti-bribery management system standard, how to implement the system and the benefits that organization can gain from implementing it.

DEFINITION OF BRIBERY

Bribery is the offering, promising, giving, accepting or soliciting of an undue advantage of by value (which could be financial or non- financial), directly or indirectly, and irrespective of location(s), in violation of applicable law, as an inducement or reward for a person acting or refraining from acting in relation to the performance of that person’s duties. (ISO37001 Standard).

According to the Transparency International, corruption is the abuse of entrusted power for private gain. It can be classified as grand, petty and political, depending on the amounts of money lost and the sector where it occurs. Thus, it can be said that bribery is a subset of Corruption.

Bribery and corruption is a growing concern for businesses in all sectors and jurisdictions. Corruption is a problem not only from an ethical and competition-distorting perspective, but also because of the substantial risk it creates to the reputation of affected businesses and the potential financial implications of a conviction, or even just the adverse publicity of an allegation or investigation.

The increase in enforcement of national and international bribery and corruption legislation means businesses must demonstrate compliance. Due to its complexities, this can be a challenging area for businesses to address. Therefore, many organizations have come out with standard in order to comply with their nation and country’s legislative.

ANTI-BRIBERY MANAGEMENT SYSTEM (ABMS)

Anti-Bribery issues have been discussed widely. This section will discuss some of the best practices, rules and guidelines issued to date.

Business principles for countering bribery

This business principle provides a framework for companies to develop comprehensive anti-bribery programs based on continuing risk assessment. It was first introduced in 2003 and the initiative was led by Transparency International. It covers issues on bribes and business relationships.

Good Practice Guidance on Internal Controls, Ethics and Compliance

The Working Group on Bribery in International Business Transactions held one of its regular consultations with the private sector and civil society on 13 October 2011 in Paris in keeping with the 2009 Anti-Bribery Recommendations. The idea was initiated in Organization for Economic Co-operation and Development (OECD) Anti- Bribery Convention. The Working Group must regularly engage the private sector and civil society on issues related to the fight against foreign bribery. It provides guidance on the types of good practices such as adoption of an effective internal controls, ethics and compliance. Also, it provides guidance regarding third party's due diligence.

Guidelines for Multinational Enterprise




The Guidelines was first initiated in 2011 by OECD, the OECD Guidelines for Multinational Enterprises (the Guidelines) comprises of a set of voluntary principles and standards for responsible business conduct, in a variety of areas including human rights, disclosure, employment and industrial relations, environment, combating bribery, consumer interests, science and technology, competition, and taxation.

Integrity Compliance Guidelines

The Integrity Compliance Guidelines was first initiated in 2010 by World Bank Group. The guidelines incorporate standards, principles and components commonly recognized by many institutions and entities as good governance and anti-fraud and corruption practices.

Principles of Countering Bribery (PACI)

The Principles of Countering Bribery (PACI) was first initiated in 2005 by a multinational task force of companies during the World Economic Forum. The Transparency International and Basel Institute on Governance also assisted in its formulation. It provides a framework for good business practices and risk management strategies for countering bribery. It is intended to assist enterprise to:

-  Eliminate bribery
-  Demonstrate their commitment to countering bribery
-  Make a positive contribution to improve business standard of integrity, transparency and accountability wherever they operate.

The enterprise shall prohibit bribery and commit to the continuation or implementation of an effective programme to counter bribery.

Rules on Combating Corruption

It was first published in 1977 and revised in 2011. It was initiated by the International Chamber of Commerce. These rules will help the business as a method of self-regulation to produce high standard of integrity in transactions and to comply with their legal obligations and with the numerous anti-corruption initiatives at the international level. They also provide an appropriate basis for resisting attempts at extortion or solicitation of bribes.

Asia- Pacific Economic Cooperation (APEC) Anti-Corruption Code of Conduct for Business

APEC Anti-Corruption Code of Conduct was first initiated in 2007. This code is for all APEC Members to ensure their business integrity and transparency principles are in place. It helps to identify ways to prevent bribery and develop programme that can articulate values, policies and procedures in all activities in this regard.

United Nations (UN) Convention against Corruption (UNCAC)

UNCAC was first initiated in 2005. It calls on the private sector to play an active role in the prevention of corruption.

The summary of the best practices, rules and guidelines can be seen in Table 1.

Name of Instrument	Year of adoption or revision	Scope	Adopted or Produced By
Business Principles for Countering Bribery p://www.transparency.org/global priorities/private sector/business principles	First ed. 2003 2 nd ed. 2009	<ul style="list-style-type: none"> ☐ Covers bribes; political contribution; charitable contributions and sponsorships, facilitation and extortion of payments(gifts, hospitality and expenses ☐ Cover business relationships; human resources, training; seeking guidance; communications; internal controls and record keeping; monitoring and review; external verification and assurance ☐ 2013 edition also includes clauses and revised language on topic such as risk assessment, conflict of interest, co-operation with authorities, facilitation and extortion of payment, lobbyists and communication and reporting. 	Adopted by: Multi-stakeholder group led by Transparency International (TI)
Good Practice Guidance on Internal Controls, Ethics and Compliance http://www.oecd.org/dataoecd/5/5/1/44884389.pdf	2010	<ul style="list-style-type: none"> ☐ Supply-side of bribery of foreign public officials, but could be adapted to bribery in general. ☐ Provides guidance on types of good practices that should be adopted for effective internal controls, ethics and compliance, such as regarding gifts, hospitality, entertainment and expenses, customer travel, political contributions, charitable donations, facilitation payments; and solicitation and extortion. ☐ Provides guidance regarding third-party due diligence, financial and accounting procedures, communication and training, disciplinary procedures; incentives; business partners; periodic reviews, actions by business association and professional organizations. 	Adopted by: 40 State Parties to OECD Anti-Bribery Convention
Guidelines for Multinational Enterprises – Part VII on ‘Combating Bribery, Bribe Solicitation and Extortion’ http://www.oecd.org/dataoecd/4/3/29/48004323.pdf	2011	<ul style="list-style-type: none"> ☐ Bribery of public officials and private sector business partners ☐ No use of third parties, including business partners, to channel bribe payments ☐ Adequate internal controls, ethics and compliance programme for preventing and detecting bribery, based on regular risk assessment, including employee awareness. ☐ Prohibition or discouragement by companies of small facilitation payments ☐ Due diligence for hiring of agents ☐ Transparency and public commitment ☐ No illegal contributions to candidates for public office or political parties or organizations 	Adopted by: 42 Governments; OECD

<p>Integrity Compliance Guidelines http://siteresources.worldbank.org/INTDOII/Resources/IntegrityComplianceGuidelines.pdf</p>	<p>2010</p>	<ul style="list-style-type: none"> ▣ Incorporate standards, principles and components commonly recognized by many institutions and entities as good governance and anti-fraud and corruption practices. ▣ Rules regarding risk assessment, internal policies (including due diligence, arrangements with former public officials, gifts and expenses, political and charitable contributions and facilitation payments), responsibilities of management, business partners, internal controls, training and communication, incentives, reporting, remediation and collective action. 	<p>Adopted by: World Bank Group</p>
<p>Principles of Countering Bribery https://members.weforum.org/pdf/paci/principles_short.pdf</p>	<p>2005</p>	<ul style="list-style-type: none"> ▣ Covers bribery of public officials, political candidates, parties or party officials, or any private sector employee ▣ Implementation of effective programme to counter bribery; risk assessment ▣ Principles regarding political contributions, charitable contributions and sponsorships, facilitation of payments, gifts, hospitality and expenses, responsibilities of board of directors, etc.; business relationships, human resources, training, seeking guidance, communication, internal controls and audit; monitoring and review. 	<p>Produced by: Multinational task force of companies with the World Economic Forum's Partnering against Corruption Initiative (PACI), TI and Basel Institute on Governance</p>
<p>Rules on Combating Corruption http://www.iccwbo.org/advocacy-codes-and-rules/areas-of-work/corporate-responsibility-and-anti-corruption/ICC-Rules-on-Combating-Corruption/</p>	<p>2011 ed. (first published in 1977)</p>	<ul style="list-style-type: none"> ▣ Covers bribery of public officials, including at international level, bribery of a political party, party official or candidate, bribery of a director, officer, employee or agent of a private enterprise; extortion; solicitation; facilitation payments, agent and other intermediaries, joint ventures and outsourcing agreements ▣ Rules regarding corporate policies, financial recording and auditing; responsibilities of board of directors, audit committee; follow-up and promotion of rules. 	<p>Adopted by: International Chamber of Commerce [ICC]</p>
<p>APEC. Anti-Corruption Code of Conduct For Business http://www.apec.org/Groups/SOM-Steering-Committee-on-Economic-and-Technical-Cooperation/Task-Groups/~media/Files/Groups/ACT/07_act_codebrochure.aspx</p>	<p>2007</p>	<ul style="list-style-type: none"> ▣ Covers bribery in any form ▣ Need to develop program articulating values, policies and procedures for preventing bribery in all activities under enterprise's effective control ▣ Also covers charitable donations; gifts, hospitality and expenses; facilitation of payments; political contributions; business relationships; communication; leadership; financial recording and auditing; human resources; monitoring and review; seeking guidance; training; organizations and responsibilities 	<p>Adopted by: APEC member economies</p>

UN Convention against Corruption (UNCAC) 2005 Article 12 calls on the private sector to play an active role in the prevention of corruption
<http://www.unodc.org/unodc/en/treaties/CAC/>

Table 1. Overview of Materials on Anti-Bribery Management System

Source:
Adopted from Anti-Corruption Ethics and Compliance Handbook For Business, OECD, UNODC, World Bank. 2013.

ISO 37001 ANTI-BRIBERY MANAGEMENT SYSTEM

ISO has issued an Anti-Bribery Management System standard (ISO 37001) in October 2016 for the purpose of assisting organizations to prevent, detect, and address bribery towards better ethical business culture. It is designed to help an organization establish system, enhance the current control by maintaining and improve the anti-bribery compliance program. It is hoped that the standard will help to reduce the risk of occurrence of bribery and can demonstrate to stakeholders that an internationally recognized good practice have been adopted by the organization.

Anti-Bribery Management System can benefit an organization by providing:

- ▣ minimum requirements and supporting guidance for implementing or benchmarking an anti-bribery management system;
- ▣ assurance to management, investors, employees, customers, and other stakeholders that an organization is taking reasonable steps to prevent bribery risk;
- ▣ evidence in the event of an investigation that an organization has taken reasonable steps to prevent bribery.

Anti-Bribery Management System includes an internationally agreed series of measures and controls that represent global anti-corruption good practice which organizations should implement to prevent and detect bribery. It includes having a policy that prevents bribery from occurring, having a person responsible to oversee and monitor compliance to the anti-bribery policies, providing training to educate employees on bribery issues and also developing and reporting investigation procedures. Organization must implement these measures in a reasonable and appropriate manner.

ISO 37001 Anti-Bribery Management System Standard is one of the latest initiatives introduced by the government. This ISO is applicable to assist an organization to measure the anti-corruption system control in existence within an organization, and it will also assist organizations to implement management systems that are effective in preventing, detecting and dealing with corruption and abuses. As reported by Bernama (2016, May 17), Malaysian Qualifications Agency is the first agency in Malaysia to be evaluated and monitored under ISO 37001. Autonomy given to the institutions of higher learning should also be looked at in the light of governance and integrity issues.

The ISO standard specifies the requirements and provides guidance to the organizations on establishing, implementing, maintaining, reviewing and improving an anti-bribery management system. This system can be a system by itself or can be integrated into an overall management system. Examples of bribery which is covered by the standard are direct or indirect bribery which comes from bribery of the organization or bribery by the organization, including by the organization personnel, business associates, or other related party. Other than that it also includes bribery offered or accepted through by a third party.

ISO 37001 is applicable only to bribery. It sets out requirements and provides guidance for a management system designed to help an organization to prevent, detect and respond to bribery and comply with anti-bribery laws and voluntary commitments applicable to its activities. This ISO does not specifically address fraud, cartels and other anti-trust/competition offences, money-laundering or other activities related to corrupt practices, although an organization can choose to extend the scope of the management system to include such activities. The requirements of this document are generic and are

intended to be applicable to all organizations (or parts of an organization), regardless of type, size and nature of activity, and whether in the public, private or not-for-profit sectors.

THE IMPLEMENTATION OF ANTI-BRIBERY MANAGEMENT SYSTEM

Martin Manhuwa and Neil Stansbury (2017) have shown that the anti-bribery policy and management system will help the organization to avoid or reduce the costs, risks and damage from involvement in bribery, promote trust and confidence in business dealings and enhance the organization's reputation.

The standard sets out what an organization can do to establish and implement ISO 37001 through reasonable and appropriate policies and control. The measures begin with complying to the requirements of international good practice on anti-corruption such as adopting an anti-bribery policy; appointing a compliance officer who is responsible for ensuring anti-bribery compliance; preparing a special training or guidance to employees and all business associates such as suppliers, shareholders, investors, consultants, etc.; initiate and implement assessment on bribery risk and carry out appropriate due diligence on projects and on partners, agents, consultants, sub-contractors and suppliers; implementing financial and commercial controls to reduce bribery risk; having a whistle-blowing policy and implementing confidential reporting and investigation procedures.

According to Loi (2016), principles of implementation of ABMS begins with commitment from the top management. Top management needs to introduce three elements in order to implement ABMS successfully. The three elements are: (i) Policies and Procedures; (ii) Proactive and (iii) Reactive as shown in Figure 1.

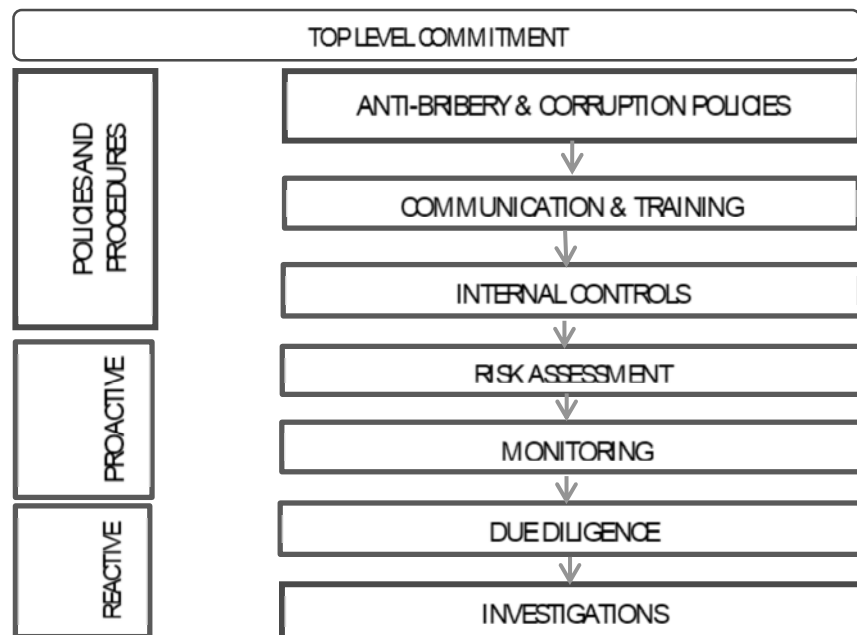


Figure 1. Guiding Principles for ABMS

Source: Loi, K.M (2016). ISO 37001:2016 Anti-Bribery Management System Overview

Top management needs to ensure policies and procedures are in place in the organization. Policies and procedures include having anti-bribery and corruption policies, providing communication and training to the employees and having a good system of

internal control to prevent and detect errors and irregularities from happening. In addition, top management needs to identify bribery risks and should monitor through monitoring mechanism that there is compliance to the internal control of the organization.

ABMS policies includes having a good code of conduct, whistle blowing policy and listing of what is not an acceptable conduct by an organization which includes accepting of gifts and hospitality, donations and similar benefits policy.

Communication and training should be provided to the staff and business associates so that they are aware of the policies and procedures that the organization has put in place. Training and awareness can be done by using online modules, workshops, classrooms or roundtable discussion.

Internal and external control refers to both financial and non-financial controls. Financial controls include allowing only authorized personnel to approve payment, two signatures on payments, restricting the use of cash etc. Non-financial controls include having control on procurement, operational, commercial and other non-financial aspects of organization activities. Examples such as having assets properly kept, separation of functions, two signatures on work approval, etc.

Proactive element includes having a foresight of what might occur so as to ensure sustainability of the organization. It includes having a proper risk assessment and good monitoring system in order to assist the organization to achieve its objectives.

Risk assessment includes process of risk identification, risk analysis and evaluation. Risk identification refers to the risk that organization might reasonably anticipate will give an impact to its operation. Risk analysis is carried out to assess the probability of the risk to occur and consider the extent to which organization is able to influence or control the assessed risk. The organization will evaluate the suitability and effectiveness of the existing control to mitigate the risk. The bribery risk assessment shall be reviewed on a regular basis, for a proper assessment of changes and new information, and in the event of a significant change to the structure or activities of the organization.

A good monitoring system is needed to assist the organization to achieve its objectives. The process can be carried out through auditing all the processes and procedures in organization, plus a good measurement and data analysis. Reactive element includes conducting a due diligence and proper investigation to understand the root cause of the problem so that proper solutions can be instituted in the organization.

Due diligence means organization should conduct high level of understanding of its operations. The purpose of due diligence is to further evaluate and establish a reasonable judgment on the level of bribery risk as well as to identify potential red flags. Proper investigation can lead to solutions such as disciplinary measures, enhanced internal control, etc. The summary of initiatives that organization can implement can be seen in Table 2.

Table 2. Guiding Principles and Initiatives

Principles	Initiatives – Some examples
Top Level Commitment	<ul style="list-style-type: none"> ▣ Setting tone at the top through policies and procedures ▣ Proactively identifying bribery risk and monitoring internal controls to prevent, detect and respond fraud risks ▣ Developing monitoring mechanism
ABMS Policies	<ul style="list-style-type: none"> ▣ Code of Conduct ▣ Whistle Blowing Process ▣ Anti-Bribery & Corruption Policy ▣ Gifts, hospitality, donations and similar benefits policy
Communications and training	<ul style="list-style-type: none"> ▣ Internal and External Communications ▣ Education, Training and Awareness
Internal Controls & SOPs	<ul style="list-style-type: none"> ▣ Financial and Non-Financial Controls ▣ Anti-bribery contract terms ▣ Procurement procedures
Risk Assessment	<ul style="list-style-type: none"> ▣ Conduct Risk Analysis & Evaluation
Monitoring, Enforcement & Review	<ul style="list-style-type: none"> ▣ Auditing the process and procedures ▣ Measurement, Analysis & Evaluation ▣ Investigating and dealing with bribery ▣ Managing inadequacy of ABMS controls
Due Diligence	<ul style="list-style-type: none"> ▣ Conduct High-Level Understanding of Operations ▣ Identify potential red flags
Investigations	<ul style="list-style-type: none"> ▣ Internal Controls and External Monitoring trigger investigation ▣ Response to investigation

Source: Loi (2016), ISO 37001:2016 – Anti-Bribery Management System Overview

BENEFITS OF IMPLEMENTATION OF ABMS

Generally, there are few benefits that can be gained from implementing the system. The benefits includes international recognition, reduce cost, promotes an anti-bribery culture, prevent, detect and address bribery risk, promote trust and confidence and prevent conflict of interest.

As the ISO standard is recognized worldwide, those companies who implement and use the standard can increase their international recognition. Procedures and processes which are manageable, transparent and straightforward can help organization in cost reduction. It is also followed by efficient mechanisms to track transactions and

good control of financial statement. The standard can promote an anti-bribery culture through better awareness among the employees. The ABMS also able to prevent, detect and address bribery risk. Therefore, organizations can always manage their business risk, including those related to third parties. Other than that it can promote trust and confidence as well as can prevent conflict of interest.

Number of companies in the UK have successfully adopted the ABMS standard under BS10500. Among others is Collinson Hall, a privately owned estate agency in UK. Collinson Hall believes that anti-bribery management system is an appropriate tool to help enhancing their anti-bribery programme. Even though the company have good system in place, a formal anti-bribery management system would be needed to ensure an optimal level of control and assurance. Further the system results in a stronger and safer business model, which is less prone to management error or oversight. Myers La Roche, the largest specialist firm of management consultants in Europe and Balfour Beatty, a leading global infrastructure business also believe that ABMS will help their companies to perform well. These companies also see positive marketing and business advantages in having such certification, in line with good internal control and reputational advantages.

It is hoped that through implementation of ISO37001, organizations can gain similar benefits. It is important for businesses to gain market trust and at the same time improving its reputation and image.

CONCLUSION

This paper discussed the various standards and guidelines that are issued on anti-bribery. It also discusses on how to implement ABMS in an organization which includes having a good tone at the top, who will ensure proper procedures, proactive and reactive controls are in place. It is followed by the guiding principles which can be followed by organization to implement the system. This paper has also highlighted the benefits of implementing ABMS. Companies in other countries who have successfully adopted the system have shown that this system is beneficial for their organization especially in preventing, detecting and addressing bribery risk; plus have shown an increase in profit as well as corporate social responsibility.

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