



ASSESSMENT COMPLIANCE WITH ISO37001:2019 ANTI-BRIBERY MANAGEMENT SYSTEM REQUIREMENTS-A CASE STUDY IN THE IRAQI INTEGRITY COMMISSION

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A B S T R A C T	KEY WORDS
The research aims to identify the extent to which the requirements of the anti-bribery management system are available in accordance with the standard (ISO 37001:2019) in the Integrity Commission, by evaluating the Commission's actual compliance with the requirements of the standard. In order to achieve this goal, the case study approach was adopted and the checklist was adopted for the purpose of measuring the gap The results of the research showed that the reality of applying the anti-bribery system in the authority compared to the requirements of the standard has reached 45%, which is close to being partially applied and undocumented, and this indicates that there is a gap of 55%, which can be addressed through continuous improvements and management review of the system and solving documentation and application problems For some requirements, especially since the Central Bank is in its infancy to implement the system.	Anti-bribery system 37001-2019, ISO

Introduction

There is no doubt about the multiplicity of challenges facing organizations as a result of rapid changes in political, economic, social and technological conditions, and thus the International Organization for Standardization issued the international standard (ISO 37001) in (2019) entitled Anti-Bribery Management System, the requirements of which can be applied to a wide range of activities and demonstrate the need to The existence of a methodology for building an administrative system to comply with the requirements of the anti-bribery system in organizations, and this is what is provided by the international standard (ISO 37001-2019), which is concerned with the ability of organizations

to create and verify the work of a plan for how to combat or limit the occurrence of bribery and ensure the maintenance of operations and the ability to continue work after The occurrence of bribery, i.e. cases of corruption in general. The current research included examining and analyzing the level of implementation and actual documentation of the terms of the anti-bribery management system specification (ISO 37001-2019) in the Iraqi Integrity Commission. The case study approach was adopted to achieve these goals, and the checklist prepared in accordance with the requirements of the standard was adopted for the purpose of data collection. A number of statistical methods were used (the weighted arithmetic mean and the percentage to measure the extent of compliance with the requirements of the standard to measure the application gap. The research reached a number of conclusions and recommendations, the most important of which is that the Integrity has all the requirements for applying the standard and obtaining the certificate, but it faces some problems in documentation, application and adequate support by the senior management, and that the senior management needs to be aware of the importance of its support for the anti-bribery management system and obtaining the certificate.

The contents of the research were divided into four sections: The first section: It was divided into two axes, the first was the research methodology, and the second was previous studies. The second section is devoted to the theoretical framework. The third section was devoted to the practical aspect and was divided into two axes: the first was the location where the research was conducted, while the second was measuring the application gap. Finally, the research ended with the fourth section: which included conclusions and presenting recommendations.

The first section / research methodology and previous studies

Within this section, the research methodology will be addressed, which includes the problem, objectives, and importance of the research, as well as data collection methods and analysis tools, as well as some previous studies.

The first axis: research methodology

First: the research problem

The Iraqi Integrity Commission, as the main institution in the state, undertakes to identify, manage integrity and follow up cases of bribery and administrative corruption in general in the country in a way that contributes to helping government agencies achieve the required balance, prevent cases of bribery and meet the desired goals of administrative reform. Given the security and economic conditions that the country is exposed to, it has The Authority faces many risks that affect the performance and success of its work, and through the researcher's field visit to the Authority, he may sense that there is an interest in the specification related to the anti-bribery management system (ISO 37001-2019), which defines the main requirements that directly affect the reduction or elimination of bribery Almost definitively, whether it was applied in the Commission, but the Commission still suffers from deficiencies in application, which paved the way for delving into this area because of its importance to the Commission, and thus the research problem can be expressed by raising the following questions:

1- Does the Integrity Commission have a clear and sufficient perception of anti-bribery management systems in accordance with the standard (ISO 37001-2019) and its role in anti-bribery management?

2- To what extent are the requirements of the anti-bribery management system (ISO 37001-2019) compatible with the actual reality in the Integrity Commission?

3- Does the Integrity Commission have the qualification requirements to obtain a certificate of conformity to the international standard (ISO 37001-2019) from donor agencies?

Second: Research Objectives: The research aims at the following:

1- Directing the attention of officials and employees of the Integrity Commission and introducing them to the importance of the anti-bribery management system (ISO 37001-2019) by reviewing the requirements of the standard.

2- Measuring and analyzing the gap between the actual reality of the Integrity Commission's anti-bribery management system and the requirements of the standard (ISO 37001-2019)

3- Bridging the gap by providing some recommendations to the authority's management that contribute to implementing the requirements of the anti-bribery management system (ISO 37001-2019)

Third: The importance of the research: The importance of the research is confirmed through its contribution to achieving the following:

1- This research derives its importance from the importance of the topic, which is the anti-bribery management system, and the amount of moral and material return that can be achieved in the authority if the results and recommendations are taken into account.

2- This research will contribute to identifying the procedures that must be followed when employees perform their work to avoid any interruption of the Authority's work.

3- It will help reduce the amount of bribery risks to which the Authority is exposed if the requirements of the standard (ISO 37001-2019) are approved or adopted..

The second topic / theoretical framework of the anti-bribery management system

The first axis: bribery

First / the concept of anti-bribery management systems, requirements with instructions for use - (AS ISO 37001: 2019) The importance of ISO (ISO 37001-2019)

Obtaining the ISO 37001-2019 certificate enables institutions to do the following: (Saeed and Ahmed: 2014, 15)

A- Reducing the risk of bribery by applying financial controls in the initial stages and conducting continuous improvement in the anti-bribery practice.

B- Gaining a competitive advantage

T-Ensuring the loyalty of business partners and customers.

D- Preventing, detecting and addressing the risks of bribery

C- Enhancing confidence

H- Reducing costs

g- Preventing conflicts of interest

D- Promoting a culture of anti-bribery

Second: The main requirements for implementing the ISO anti-bribery system (ISO 37001-2019)

Given the extremely important requirements of this standard in combating bribery in organizations in general, they must be reviewed from the specification and as in the below.

Table (3) Specification items (ISO 37001-2019)

- 1- Field 1- Planning
 - 6-1 Measures to confront risks and opportunities
 - 6-2 Objectives of combating bribery and planning to achieve them
- 2- Normative references 2- Support
 - 7-1 Resources
 - 7-2 Efficiency
 - 7-3 Recruitment process
 - 7-4 Awareness and training
 - 7-5 Communication
 - 7-6 Documented information
- 3- Terms and definitions 3- Process
 - 8-1 Operational planning and control
 - 8-2 Due diligence
 - 8-3 Financial controls
 - 8-4 Non-financial controls
 - 8-5 Implement anti-bribery controls
 - 8-6 Anti-bribery obligations
 - 8-7 Gifts, hospitality, donations and similar benefits
 - 8-8 Managing the inadequacy of anti-bribery controls
 - 8-9 Raising concerns
 - 8-10 Investigate and deal with bribery
- 4- The context of the organization
 - 4-1 Understanding the organization and its context
 - 4-2 Understand the needs and expectations of stakeholders
 - 4-3 Determine the scope of the anti-bribery management system
 - 4-4 Anti-bribery management system
 - 4-5 Evaluating the risks of bribery 9- Evaluating performance
- 9-1 Monitoring, measurement, analysis and evaluation
- 9-2 Internal audit
- 9-3 Management review
 - 9-3-1 Review of senior management
 - 9-3-2 Board of Directors review
 - 9-3-3 Audited by the Anti-Bribery Compliance Function
- 5- Driving
 - 5-1 Leadership and commitment
 - 5-2 Governing body
 - 5-3 Administrative Board (Senior Management)
 - 5-4 Anti-bribery policy
 - 5-5 Roles and responsibilities
 - 5-6 Anti-bribery compliance function 10- Improvement
- 10-1 Non-conformity and corrective action
- 10-2 Continuous improvement

The third topic / the practical side of the research

The effort in this topic focuses on the site for conducting the research (the Integrity Commission). This concerns the first axis, while the second axis is measuring and analyzing the application gap to achieve the goals.

The first axis: the location of the research

First: A brief overview of the Integrity Commission

The Integrity Commission is one of the agencies that was established within the framework of efforts to prevent and combat corruption under the regulatory law issued by the (dissolved) Governing Council attached to the dissolved Coalition Provisional Authority Order No. 55 of 2004, which was canceled after the issuance of a new Integrity Commission Law No. 30 of 2011. The Integrity Commission is one of the State institutions are financially and administratively independent and subject to the oversight of the House of Representatives. They have several means to achieve their desired goal of preventing and combating corruption, the most important of which is giving them the authority to investigate cases of administrative and financial corruption.

The Integrity Commission is the important institution entrusted with managing one of the most important and dangerous tasks, which is combating corruption and protecting public money.

The second axis: Evaluating compliance with the requirements of the Anti-Bribery Management System ISO 37001-2019 at the Integrity Commission and analyzing the results:

Within this axis, the extent of availability of the anti-bribery system requirements in the Integrity Commission will be measured and analyzed by adopting the checklist prepared in accordance with the aforementioned specification to determine the level of implementation and identify the gap in order to answer the research questions as follows:

- 1- Domain: Iraqi Integrity Commission
- 2- Normative references: Standard ISO 37001-2019
- 3- Terms and definitions as mentioned in the specification

Organization context:

The ISO 37001-2019 standard specifies the context of the organization through a set of requirements mentioned above. The checklist recorded the results of implementing and documenting requirement (4) in the body at a rate of (4) and a conformity rate of (85%), which indicates the presence of a non-conformity gap of (15%). % caused by:

A- Weakness in documenting and identifying potential risks through meetings or management reviews, despite their full implementation.

B- Partial documentation of the Authority's determination of its appetite for risk and dealing with it, despite its full implementation.

C- Weakness in documenting and defining the limits and possibilities for implementing the anti-bribery system despite its full implementation

D- D- The Authority's failure to document the implementation, maintenance and improvement of the anti-bribery system in accordance with the specification despite its partial implementation.

4) Gap analysis and checklist for conforming to requirements (ISO 37001:2019) Organization context

T.4 Organizational context: extent of conformity with the standard

4.1 Understanding the organization 5 4 3 2 1

Completely applied

Totally documented and fully applied

Partially notarized Partially applied Partially notarized Partially applied

Not documented Not implemented

Undocumented

1 The Authority identifies internal and external issues related to the purpose of the Authority and that affect its ability to achieve the expected results of the anti-bribery management system. ✓

2 The Authority defines and documents activities, functions, and relationships with external parties. ✓

3 The Authority determines its willingness to take risks and deal with them. ✓

4 The Authority clearly defines the scope and purpose of the anti-bribery management system. ✓

5 The Authority identifies potential risks through management meetings or reviews. ✓

4.2 Understand the needs and expectations of stakeholders

6 The Authority identifies the concerned parties related to the anti-bribery management system, including (customers, legislative bodies, society, universities, schools, employees, etc.). ✓

7 The Authority determines the needs, requirements and expectations of the concerned parties. ✓

3.4 Determine the scope of the anti-bribery management system

8 The Authority determines the limits and capabilities of applying the anti-bribery management system. ✓

9 The authority determines the scope of the anti-bribery management system, taking into account its internal and external issues. ✓

10 The Authority sets the requirements for the Anti-Bribery Management System as information that is available and documented for all. ✓

4.4 Anti-bribery management system

11 The Authority establishes, implements, maintains and improves the anti-bribery management system in accordance with ISO 37001: 2019 ✓

Repeats 5 5 0 1 0

The score is 25 20 0 2 2

Execution rate is $47/11 = 4$

Percentage $47 / (11 \times 5) = 85\%$

-Leadership

The standard (ISO 37001: 2019) specified the leadership clause through a set of requirements that appear in Table (5). A list for examining the results recorded the extent to which requirement (5) was applied and documented in the Integrity Commission, with a rate of (2) and a matching rate of (33%), which affects There is a non-conformity gap of (67%) due to:

- • The Commission's failure to document the commitment of senior management to support the anti-bribery management system, despite its partial implementation.

- • There are no goals, especially combating bribery, declared in the Integrity Commission's guide. There is no documentation and full implementation of the policy's commitment to continuous improvement, documentation and making the policy available to all.

- There is no complete application and documentation of the compliance of senior management with the management system requirements (ISO 37001: 2019), and no reports are submitted on the performance of the anti-bribery system to senior management
- Partial and undocumented implementation of the policy commitment to meet anti-bribery requirements
- A partial and undocumented application of the work of senior management on the continuous improvement of the anti-bribery management system

5 (checklist and gap analysis to comply with the requirements of ISO 37001: 2019) leadership

5. Leadership

1.5 Leadership and commitment

12 The bank's senior management is committed to supporting and approving the anti-bribery management system. ✓

13 -Senior management sets the objectives of the anti-bribery management system in line with the strategic direction in the Authority's operations ✓

14 The senior management directs the bank's employees to contribute to the anti-bribery management system ✓

15 Senior management works to continuously improve the anti-bribery management system ✓

5.2 Policy

16 Senior management is working to develop an anti-bribery management system policy to be appropriate for the Authority's purpose✓

17 The policy includes a commitment to meet system-related requirements ✓

18 The policy includes a commitment to continuous improvement. ✓

19 The policy must be available to everyone and documented. ✓

5.3 Roles and responsibilities

20 The bank's senior management includes defining roles and responsibilities related to the anti-bribery management system ✓

21 Senior management conforms the management system to the requirements of Specification 37001-2019 ✓

22 Submits reports on the anti-bribery management system ✓

Repeats 0 0 0 8 4

Result 0 0 0 16 4

Implementation rate 20/12=2

Percentage 20/(12 x 5) 100 = 33%

-Planning

The standard (ISO 37001: 2019) specifies the planning item through a set of requirements that appear in Table (7). The checklist recorded the results of the extent of application and documentation of requirement (6) in the Integrity Commission at a rate of (1) and a compliance rate of (29%), which indicates the presence of The non-compliance gap of 71% despite the existence of an anti-bribery initiative implementation plan is due to:

- Partial application and partial documentation of the administration's establishment of procedures to deal with risks and opportunities, as the Integrity Commission determines the activities of all individuals authorized to enter work sites through the approval of the information staff to enter the

concerned parties and visitors, provided that they have a book explaining the work that the owner wishes to do.

- Failure to document the effectiveness of the specified procedures and to integrate and implement the procedures into the operations of the anti-bribery management system, even though they are partially implemented.

- The Authority's senior management did not establish an anti-bribery management system, as there are no goals declared in the Authority's manual, thus it is not documented.

- There is no continuous monitoring, updating, documenting and maintaining the goals despite the implementation of the anti-bribery initiative.

6 (ISO 37001: 2019 checklist and gap analysis)

6- Planning

6-1 Procedures for dealing with opportunities and risks

23 Management establishes procedures to deal with risks and opportunities ✓

24 Integrating and implementing procedures into the operations of the anti-bribery management system ✓

25 Evaluate the effectiveness of identified actions ✓

6-2 Objectives of combating bribery and planning to achieve them

26 The Authority's senior management sets the objectives of the anti-bribery management system ✓

27 The objectives are consistent with the Authority's quality policy ✓

28 The goals set are measurable. ✓

29 The set goals are announced to all those involved in the Authority's work ✓

30. Monitor goals constantly and update them ✓

31 Documents goals and maintains them ✓

Repeats 0 0 1 2 6

The result is 0 0 3 4 6

Implementation rate $13/9=1$

Percentage $13 / (9 \times 5) \times 100 = 29\%$

1- Support

The standard (ISO 37001: 2019) specifies the support requirement through a set of requirements that appear in Table (7), if the checklist records the results of the extent of application and documentation of requirement (7) in the Integrity Commission at a rate of (4) and a compliance rate of (82%), which indicates There is a non-conformity gap of 18% resulting from:

- Weakness in documenting the provision of appropriate training and education for individuals to achieve the necessary competence if there is no training program specialized in the anti-bribery system and the practice of applying the provisions of the specification (ISO 37001: 2019)) and there are courses related to the anti-bribery management system for individuals, which is fully implemented.

- Partial implementation of the Authority's appointment of the necessary competencies for individuals influencing the performance of the Authority's activities, as not all individuals influencing the performance of the Authority's activities are appointed and partially undocumented.

- Lack of documentation of the contribution of working individuals to the effectiveness of the anti-bribery system and improving performance despite its partial implementation.

- There is no complete application and documentation to ensure that employees have awareness and familiarize themselves with the general policy and anti-bribery policy and to educate employees about the legal and regulatory requirements and their role in meeting them.

2- Table 7) Checklist and gap analysis to comply with the requirements of (ISO 37001: 2019) Support
7- Support

7-1 Resources

32 The Authority determines the availability of resources required to implement and maintain continuous improvement of the anti-bribery management system. ✓

7-2 Efficiency

33 The Authority appoints the necessary competencies of individuals influencing the implementation of activities ✓

34 Providing appropriate training and education for individuals to achieve the necessary competence ✓

35 Take appropriate measures to acquire the necessary competencies to work in the anti-bribery management system ✓

36 Maintaining education, training, skills and experience information is evidence of appropriate competence ✓

7-3 Awareness

37 The Authority determines a program to educate workers about their roles that are required to be performed during incidents of chaos. ✓

38 The Authority ensures that employees have full awareness of the anti-bribery policy ✓

39 Working individuals contribute to the effectiveness of the anti-bribery system and improve performance ✓

7-4 Contact

40 The Authority determines the communication related to the anti-bribery system. ✓

41 Specifies the call time. ✓

42 Determine who should be contacted. ✓

43 Determine the party responsible for the communication process. ✓

44 Identify the processes affected by communication ✓

45 Management includes the flow of communication during bribery ✓

46 Facilitating organized communication with the competent authorities during bribery cases ✓

7-5 Documented information

7-5-1 General requirements

47 Determine the documented information required according to ISO 37001-2019 ✓

48 Documenting individuals' competency information. ✓

49 Documentation of policy and scope. ✓

50 Documenting procedures for dealing with risks and opportunities ✓

51 Ensuring that documented information is available for use when needed. ✓

5-7-2 Innovation and modernization

52 An appropriate identification and description of each of (title, date, reference). ✓

53 Determine the language of information and documentation media (electronic paper). ✓

54 Ensure that documented information is sufficient and fit for purpose ✓

5.7.3 Monitor documented information

55 Ensure that documented information is adequately protected against confidentiality, correct use, or loss of integrity. ✓

56 -Accessibility and retrieval use of documented information. ✓

Frequencies 11 8 4 1 1

The result is 55 32 12 2 1

Implementation rate $102/52 = 4$

Percentage $102 / (25 \times 5) \times 100 = 82\%$

the operation : The standard (ISO 37001: 2019) specifies the operating requirements through a set of requirements that appear in the table below. The checklist recorded the results of the extent of application and documentation of the requirement (8) in the Integrity Commission, with a rate of (2) and a conformity rate of (37), which indicates the presence of a gap for non-conformity. (63%), resulting from:

- Partial implementation and partial documentation of control over the processes required to meet anti-bribery requirements.
- Partial implementation and partial documentation to specify instructions, especially in dealing with errors or exceptional circumstances.
- Lack of documentation of procedures and arrangements for crisis management in the Integrity Commission, despite their partial implementation.
- Lack of a plan to manage anti-bribery within a pre-determined time frame.
- There is no documentation of the evaluation results, which could lead to business interruption.
- The bank does not establish a specific formula for analyzing and evaluating the impact of a business as a result of being exposed to a sabotage incident
- There is no anti-bribery strategy approved by the Authority's senior management, and therefore there is no documented strategy for recovering and resuming the Authority's priority activities.
- The Authority did not establish requirements for a proactive anti-bribery plan.

8 -Gap analysis and checklist for conforming to process requirements (ISO 37001:2019)

8- Operation

8-1 Operational planning and control

57 The Authority plans, implements and monitors the processes required in anti-bribery requirements in accordance with ISO 37001-2019 ✓

58 Plans are implemented to achieve the objectives of combating bribery in Clause (6) ✓

59 The Authority determines and monitors operations outside it

8-2 Business impact analysis and risk assessment

60 The Authority establishes a specific formula for analyzing and evaluating the impact of actions as a result of being exposed to an accidental accident ✓

61 Determines the outputs required in business impact analysis and risk assessment. ✓

62 Documenting evaluation results that could lead to business interruption. ✓

3.8 Anti-bribery strategic plan

63 The Authority shall develop an anti-bribery strategy and stop procedures ✓

64 The Authority sets requirements for responding to incidents in various resources (individuals, buildings, etc.) ✓

65 The Authority sets the requirements for a proactive anti-bribery plan ✓

68 The Authority establishes, implements and maintains procedures for detecting and monitoring bribery attempts and internal and external communication ✓

69 The Authority shall develop a plan to manage the anti-bribery system according to a predetermined time frame✓

70 The Authority shall establish documented procedures for control systems to benefit from and return to the temporary measures taken for normal business tasks. ✓

71 The Authority chooses its anti-bribery procedures to ensure that they are in line with the objectives ✓

For frequencies of 1 0 2 5 7

The result is 5 0 6 10 7

Implementation rate $27/15=2$

Percentage $28 / (15 \times 5) \times 100 = 37\%$

1- Performance evaluation

The standard (ISO 37001: 2019) specifies the requirement for performance evaluation through a set of requirements that appear in the table below. The checklist recorded the results of the extent of application and documentation of requirement (9) in the Integrity Commission at a rate of (1) and a compliance rate of (29%), which indicates the presence of a gap. Non-conformity rate (71%), resulting from: -

- The Integrity Commission did not document the assessment of anti-bribery performance and determine methods for monitoring, measuring and analyzing, despite their partial implementation.
- Partial application of preparing documented reports after each evaluation process and not documenting them.
- The bank partially implements the necessary procedures to address adverse results before non-conformities occur, and there are no documented reports of this process.
- Lack of documentation of the evaluation of anti-bribery procedures to ensure their suitability, efficiency and effectiveness, despite their partial implementation.
- There is no audit of the anti-bribery management system and therefore there is no documentation.
- Lack of an internal audit plan and program.
- As a result of the beginning of the implementation of the anti-bribery management system in accordance with ISO 37001:2019 at the Integrity Commission, there was no review by senior management to follow up on the requirements of the system, as there was no audit to determine its suitability and effectiveness to achieve the anti-bribery policy. Also, no period was specified. specific for that review.
- Lack of audits of the anti-bribery management system, due to the Integrity Commission's lack of an information system that enhances the requirements for management review of the Integrity Commission's policy, goals and objectives and follow-up procedures and the lack of evidence in accordance with the system that can be adopted for audit purposes.

Table 9) Checklist and gap analysis to comply with the requirements of (ISO 37001: 2019) Performance evaluation

9- Performance evaluation

9-1 Monitoring, measurement, analysis and evaluation

72 The Authority is working to evaluate the performance of combating bribery ✓

73 The Authority determines the methods of monitoring, measurement, analysis and evaluation ✓

74 Preparing documented reports after each evaluation process. ✓

75 The Authority takes the necessary measures to address adverse results before non-conformities occur ✓

76 The Authority evaluates anti-bribery procedures to ensure their suitability, efficiency and effectiveness ✓

77 These evaluations are conducted through periodic reviews and planned periods of time. ✓

9-2 Internal audit

78 The Authority conducts internal and external audits within a planned period of time to provide information on combating bribery with the Authority's own requirements ✓

79 Conformity with the specification. ✓

80 Ensuring that audit reports are submitted to senior management. ✓

81 Maintaining documented information on audit results ✓

3.9 Management review

82 The Authority reviews the anti-bribery management system within specific periods of time to ensure its efficiency and effectiveness ✓

83 The outputs of management reviews include decisions regarding opportunities for continuous improvement and the need for changes in the system ✓

84 The Authority maintains documented information on the results of management reviews ✓

Repeats 0 0 0 6 7

The result is 0 0 0 12 7

Implementation rate $19/3 = 1$

Percentage $19/(13 \times 5) \times 100 = 29\%$

2- Improvement

The standard (ISO 37001: 2019) specifies the "improvement" requirement through a set of requirements that appear in the table below. The checklist recorded the results of the extent of application and documentation of requirement (10) in the Integrity Commission at a rate of (1) and a compliance rate of (20%), which indicates There is a non-conformity gap of (80%) due to:

- The Integrity Commission did not establish procedures to control and correct non-compliance with system requirements.
- The Integrity Commission did not specify the procedures for eliminating cases of non-conformity
- The authority did not review the corrective measures taken.
- Not specifying the reasons for the mismatch.
- There is no assessment of the need for corrective action
- The documented information is incomplete, and there is no documentation of improvement processes.
- There is no implementation and documentation to ensure continuous improvement of the system through policies, audit results, management review, and corrective actions.

10 (Checklist and Gap Analysis for Compliance with ISO 37001: 2019 Requirements) Improvement
10 - improvement

10-1 Non-conformity and corrective action

85 The Bank establishes procedures to control and correct non-conformities with system requirements ✓

86 The Authority shall determine the procedures for eliminating cases of non-conformity. ✓

87 The Authority reviews the corrective measures taken ✓

88 Determine the reasons for the mismatch. ✓

89 Evaluate the need for corrective action ✓

2.10 Continuous Improvement

90 The Authority ensures procedures for continuous improvement of the efficiency, suitability and effectiveness of the anti-bribery management system. ✓

91 Ensure continuous improvement of the system through policies, audit results, corrective actions, and management review. ✓

Iterations 0 0 0 0 7

Score 0 0 0 0 7

The execution rate is $7/7 = 1$

Percentage $7 / (7 \times 5) \times 100 = 20\%$

The results of the checklist for specification requirements can be summarized as in the table below:

(11) summary of the results

Gap Percentage/compliance rate	Implementation rate	Evaluation scores	Requirements
15%	85%	4 11	4- The context of the organization
67%	33%	2 12	5- Leadership
71%	29%	1 9	6- Planning
18%	82%	4 25	7- Support
63%	37%	2 15	8- Operation
71%	29%	1 13	9- Performance evaluation
80%	20%	1 7	10- Improvement

The fourth topic / conclusions and recommendations

The first axis: conclusions

The results of the current research led to a set of conclusions as follows:

1- It is clear that the total rate achieved by measuring the availability of anti-bribery system requirements in the Integrity Commission obtained a percentage that reached (ISO 37001: 2019) bribery according to 45% and an implementation rate of (2), meaning that it is close to partially implemented and not documented, which created a gap of (55% This is what answers the second question of the research questions.

2- The Authority identifies relevant internal and external issues, documents activities and relationships with the concerned parties, as well as determines their needs and expectations. This confirms that the requirements of the organization's context received a high percentage, but the Authority is still in its infancy in terms of implementing the anti-bribery system in accordance with the above specification.

To combat bribery, the Integrity Commission uses documentation and administrative application system 3- lacking

4- Weak support and interest from senior management in clarifying the contents and basic principles of the anti-bribery system and communicating them to all working individuals and beneficiaries, which resulted in the absence of an announced and documented anti-bribery policy in the Authority to improve anti-bribery performance, as well as the absence of specific anti-bribery goals.

5- The Authority specifies in its program training courses in the field of the anti-bribery system, especially courses related to the ISO 37001-2019 standard, to increase awareness and achieve the necessary efficiency towards the need to implement the aforementioned standard.

6- The Authority determines who should be contacted and the party responsible for contacting them, as well as determining the time of communication, because this is considered important and essential in their daily work. 7- The Authority ensures that documented information is protected in an appropriate manner for confidentiality or correct use and the possibility of access, retrieval and use of documented information.

8- It became clear through personal interviews that the Authority possesses the qualification requirements to obtain the certificate, but it faces some problems in documenting and implementing some of the requirements of the standard because the Authority is in the beginning of implementing the system, and this is what answers the third question of the research.

The second axis / recommendations

This axis includes a number of recommendations for the Authority's management, as follows:

1- The Integrity Commission's management must seek to fill the gap in the anti-bribery system in accordance with the specification (ISO 37001-2019) and according to the results of the research in the event that it wishes to obtain the certificate.

2- The need for the administrative leadership of the authority to be aware of the importance of supporting the application of the anti-bribery system, which is consistent with its strategy and values.

3- Follow modern methods and methods to solve documentation problems, as documentation is an essential item for improving the anti-bribery management system.

4- Forming a work team that undertakes the task of preparing the requirements for the application of the ISO 37001-2019 standard, works to meet its requirements and is associated with senior management to facilitate support, powers and support with resources.

5- Documenting all information related to the improvement and development of the anti-bribery system, keeping it as documented information, maintaining it, and updating it periodically.

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