DIAGNOSE THE REQUIREMENTS FOR IMPLEMENTING THE ANTI-BRIBERY MANAGEMENT SYSTEM ACCORDING TO ISO 37001: A CASE STUDY IN THE HIGHER COMMITTEE FOR THE DEVELOPMENT OF EDUCATION IN IRAQ

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Abstract

The current research aims to study the extent to which the Higher Committee for the Development of Education in Iraq applies the anti-bribery management system based on (ISO 37001: 2018) in terms of administrative and technical policies and procedures, and techniques used in managing bribery risks and ways to combat it by relying on the available documents and personal interviews with experts in the committee. The importance of research comes by giving it a clear picture of the field of anti-bribery management system in the Higher Committee for the Development of Education (HCED) in Iraq, because of its significant role in identifying risks and setting appropriate controls for managing or disposing of them, and flexibility in setting rules at work, and obtaining the confidence of students in Giving them their rights and not taking them from other parties, and that compliance with the regulations gives the department in question the spirit of its dealers that it is the best, which encouraged dealing with this issue by focusing on the basic standards of this specification and trying to study these standards and identify the most critical problems that prevent their application in the department under discussion In particular, in addition to being a fundamental step towards its ability to qualify for the purpose of registration to obtain a certificate of conformity for the Anti-Bribery Administration and to make it an obligatory specification by the International Organization for Standards, given that the risks of bribery are the most critical vital problems that significantly affect the implementation of the activities of organizations. The HCED in Iraq/ Prime Minister's Office was chosen as the location for conducting the research. The case study method was followed, which includes a presentation and analysis of data collected from its reality through the field study of the researcher to determine the level of conformity and documentation for each of the requirements of the specification above. An evaluation of the system Managing anti-bribery in Ali by that standard and developing solutions and proposals for each gap in line with the requirements of the primary and subsidiary standards that define the criteria for implementing policies, procedures, and controls based on the risk of bribery. For the standardization of data, the standardized checklists related to the standard have been approved. For data analysis, the seven-factor scale of the examination and analysis lists has been used. The main reason why the system did not work is that the data is mainly focused on justice, transparency, equality, and anti-bribery in all aspects related to the development and progress of education in Iraq.

Keywords: Anti-bribery management system, ISO 37001: 2018, HCDE.

Introduction

The anti-bribery policy is an essential component of work ethics in good organizations, and this ethical commitment helps the organization to enhance its organizational reputation and avoid potentially corrupt business, high cost, and reputational damage that results from their

involvement in bribery. Bribery is a significant risk in many countries and sectors. However, bribery is a manifestation of bribery, and this crime is one of the most severe bribery crimes that afflict the various functions of the state and lead to tremendous economic, social, and political effects that reduce the value of the state and weaken its credibility in front of the citizenry and before the outside world. The successive governments after the occupation did not succeed in fighting bribery despite the many promises to do so and the presence of several institutions whose function is to combat bribery, in addition to several measures taken by various Iraqi ministries to reduce bribery in the official departments in the country (Pais, 2017). However, the matter did not work, and the bribes are still devising unique methods that prevent them from being caught, which led to the country's decline at all levels. Therefore, Transparency International called on all governments to strengthen the institutions responsible for ensuring the imposition of checks and balances on political authority to ensure that these institutions operate without exposure to intimidation and to bridge the gap between enacting and implementing bribery-related legislation on the ground and implementing its provisions (UNI EN ISO 37001:2016).

The nations develop through education and knowledge that enhance the status of society in its many segments and vice versa, resulting in underdevelopment and deterioration in numerous sectors, whether economic, health-related, social, etc. (Al-Fadel & Al Shukri, 2020). The phenomenon of bribery and corruption has become one of the problems that has begun to take on a global dimension, and Iraq is one of the countries where this dangerous disease has spread (Al-Kubaisi & Mutaib, 2017). This has become a threat to the future of building the state, despite the existence of oversight institutions that lay the foundations for the rule of law and institutions and combat corruption in the country (Ibrahim & Hajim, 2016). Therefore, the current research revolves around an attempt to link the reality of the administration systems of HCED in Iraq and the extent of its conformity with the International Standard (ISO37001: 2018). It is represented in the contribution of the research to achieve the scientific and practical benefits, as well as enhancing confidence by providing a new basis for a management system. A modern approach based on an international standard for fighting bribery. This represented a fundamental step towards the possibility of qualifying the HCED in Iraq/the Office of the Prime Minister for registration to grant a certificate of conformity to the internationally recognized anti-bribery system, as well as immunizing the committee and its employees from any bribery charges that may be directed at them through obtaining international recognition. Therefore, the current research aimed to raise awareness of the importance of the anti-bribery management system for the Higher Committee in research and to display the risks to which the organization is exposed and how to combat them. Emphasis on the importance of the human factor in applying this system from an administrative and organizational point of view. Therefore, information and communication systems represent effective anti-bribery means in modern organizations (Ishak et al., 2017).

As for the justifications for choosing the HCED in Iraq/the Prime Minister's Office as a site to conduct the research, because it is: The basis of its work is an investment in human resources through the process of sending students to study in solid international universities, as the individual is the basic building block for the formation and achievement of progress and development for any society. Moreover, since the outputs of this investment (graduate students) will be distributed to most Iraqi ministries, thus spreading the culture of combating bribery is of

great importance. The department's connection with the state's top pyramid and one of its priorities is to combat bribery through a practical and developed system that can be generalized to state departments, considering the nature of each of them. Moreover, the excellent reputation of the department is under discussion for its integrity and transparency in the student community and the world (American, British, and Australian universities).

This research was carried out by relying on the case study methodology, and the necessary data and information were collected through field living on the site of the research and conducting direct personal interviews with the concerned officials in the department in question, and reviewing the documents and information derived from records and documents.

The researchers faced many difficulties in completing the research, especially the sensitivity of the location of the research, the nature of the topic, obtaining accurate documentation of the data, and the embarrassment of providing the researcher with the required data, as well as the short period of completion of the research.

To achieve the goals above, research information and facts were distributed into four sections. The first section is devoted to a review of the literature. The second section deals with research methodology. The third section focused on three issues. The first was to provide an introductory overview of the location for conducting the research, and the second focused on diagnosing and analyzing the level of application and documenting the standard requirements (ISO37001: 2018) in HCED in Iraq. The section concluded with the third topic by analyzing the requirements gaps between the International Standard (ISO37001: 2018) and its applicability in HCED in Iraq and the Prime Minister's Office. The fourth section concluded with conclusions and recommendations through two topics. The first took responsibility for determining the research findings, and the other dealt with describing the recommendations. The research presents practical procedural suggestions that are easily manageable and achievable.

Literature review
1- What is ISO 37001?

The standard released in 2016 addresses anti-bribery control systems, also known as anti-bribery management systems. Its history can be traced to a British Standards organization standard (BS 10500:2011). Also (AS 3806) in Australia is the root of an ISO standard on compliance management systems, which has become widely known as (ISO 19600). That standard provides no certification; however, it is a guide only and does not describe what specific qualities one must possess to hold a certificate (Murphy, 2017).

BSI is a nonprofit organization member of the International Organization for Standardization (ISO) and offers global services such as standardization, systems evaluation, product certification, training, and consulting. The British Standards Institute (BSI) was founded in 1901 as the Engineering Standards Committee. A Royal Charter was granted in 1929 to promote trade by developing common industry standards, waste reduction by simplifying production and distribution, and consumer protection through licensed marks to determine conformance to standards. Therefore, the British Standards Institute was adopted as the organization's name in 1931. BSI has a Memorandum of Understanding with the UK Government, which defines the British Standards Institution (BSI) as the UK's recognized national standards body. BSI's ESSAC (Electrotechnical Standardization Strategic Advisory Council) is the UK's Independent Electoral Commission (https://www.iso.org/member/2064.html).

ISO 37001, released on October 15, 2016, contains the guidelines for use with the anti-bribery management system requirements, a helpful instrument for curbing bribery. (ISO/PC278), in other words, is the technical body of the project committee. Generally, the UNI has chosen to use this instrument in all states. Therefore, it fulfills the necessity of being adopted in all states. When employed by itself or in conjunction with other management systems and other management rules, the regulatory scheme can provide various management functions (e.g., ISO9001, ISO14001, ISO/ IEC27001, ISO19600) (e.g., ISO26000, ISO31000). (http://www.giaccentre.org/ISO37001.php). Only bribery is covered by the (ISO37001) rule that controls this tool. It defines requirements and helps an organization create its policies: To prevent, detect, and respond to bribery; besides complying with anti-bribery legislation and other voluntary commitments applicable to its activities, the organization also devotes time and resources to assist compliance activities (Liu, 2015). The regulation is not only aimed at specific examples of fraud, cartels, and other anti-competitive and criminal behavior. Although an organization can choose to extend the scope of its management system to include all activities, doing so is a separate action. ISO 37001 applies to every organization, regardless of the type, size, or nature of its activities. Different terms have special significance when talking about obligations and actions to be done. The several phases of the instrument's application are described in the following terminology (Brescia, 2017).

Table 1: Main definitions of ISO 37001 Standard

Terminology	Definition
headquarters	The entity or group within the organization controls the responsibilities of top management.
Executive management	An individual or team of persons governs an organization at the highest level.
Policy	a management department or governing body expresses the organization's orientation and location through its structures.
Organization	People and groups have functions, roles, and relationships that accomplish their goals.
Participant or stakeholder	Someone or something capable of influencing, being influenced, or believing that they are affected by a decision or behavior.
Business associates	An organization has or will have a business relationship with the outer part.

Source: Brescia, Valerio, (2017), Bribery and ISO 37001: A new instrument to prevent it in international entrepreneurship, World Journal of Accounting, Finance, and Engineering, Vol.1, No.1, p. 6.

ISO 37001 creates a connection between management systems and organizational models, and anti-bribery policies, bridging two very distinct cultures. A management system is "a collection of interconnected or interacting components of an organization whose overall goals and objectives are established and whose processes are utilized to realize those goals" (ISO 9001). ISO 37001's management system criteria only refer to the potential for bribery cases to occur. They do not signify that a bribery case has or will occur. In line with other regulations on management systems, managerial titles, and essential documents, a broad, fundamental

vocabulary is assumed in the new High-Level Structure. Deming's cycle and rational administration join to create a quality system that promotes continuous process improvement and transformation. The above checklist includes the following procedure: (UNI EN ISO 37001:2016)

- **Plan:** There are several things you must consider while organizing a team. Such items include assigning roles and responsibilities, along with internal and external context analysis, as well as creating an Anti-Bribery Policy, bribery risk assessment, and a preliminary Action Plan to introduce (resources such as bonuses or disciplinary systems, skills that the components of the structure must possess, information and training, archiving systems).

- **Do:** The action plan has begun implementation. On-site investigation (e.g., Third Party, M & A), overseeing every financial and non-financial aspect ... other forms of appreciation, such as gifts, meals, and donations proactive investigations.

- **Check** internal audit and analysis.

- **Act:** constant advancement.

A risk assessment begins by looking at the organization's context and then using it as a starting point to estimate the risks. External and internal elements, such as statutory and contractual requirements, organizational structure, and the degree of decision-making power, together with the control exerted by public officials, business partners, and other outside entities, impact the organization (Islama, 2016). It is critical to determine the private and public elements that must be accounted for. This includes aspects such as the stakeholders' expectations, the risks of bribery, and the assessment of the system. While it is critical to identify and monitor potential risks daily, it is imperative to reassess routinely (e.g., changes in organizational structure and business) as well as current controls: (ISO37001: 2016)

- One approach to defining evaluation criteria, such as "low," "medium," or "high," considering the variables of risk, probability, and impact.

- an examination of the size and structure of the organization.

- an assessment of the several sectors and geographic regions in which it works (e.g., bribery indexes)

- Identifying and investigating linked business entities.

- looking into how and how often the public official interacts with the public.

- measuring the extent of each of the following items' level of influence and control.

The risk assessment documentation must be made available in written form. For ISO 37001: 2018, risk assessment is a complex process that incorporates multiple factors, such as organizational size and locations, sectors where the organization operates, business associates, public relations, violations of rules and regulations, and others. Risk assessment, risk acceptance, risk allocation, and risk monitoring (ISO37001: 2018):

1- **Context analysis:** External context consists of external characteristics of the territory, like, for example, culture, criminology, sociology, and economics. The governing bodies, organizational structure, roles, and responsibilities; policies, goals, and strategies; resources, knowledge, systems, and technologies; and quality and quantity of personnel are all internal contexts.

2- **Risk assessment:** Identifying and analyzing risks, then assigning a weight to those risks. Once the identified vulnerable locations have been identified through interviews, the risk profile

should be analyzed to avoid the danger of pinpointing unrealistic or impractical prevention actions.

3- Identification of measures; all of the measures must be programmed. The objective of this phase is to develop remedies and actions to prevent risks, depending on the risks and risk management priorities that arise during risk assessment.

Figure (1), it is proposed to analyze an organization's business model by identifying the organizational structure, roles, and key personnel (Key officers). The study begins with the value chain and then moves to business and support operations to identify potential risk areas.
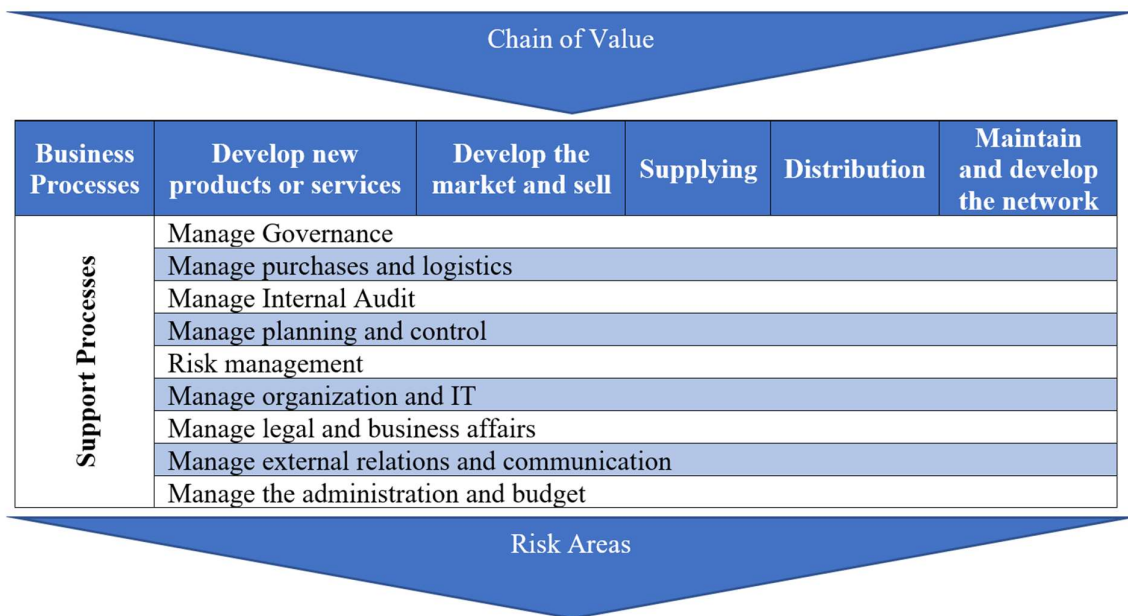

Business Processes	Develop new products or services	Develop the market and sell	Supplying	Distribution	Maintain and develop the network
Support Processes	Manage Governance				
	Manage purchases and logistics				
	Manage Internal Audit				
	Manage planning and control				
	Risk management				
	Manage organization and IT				
	Manage legal and business affairs				
	Manage external relations and communication				
	Manage the administration and budget				

Figure (1) The organizational model's analysis

Source: Liesch, P.W., Welch, L.S. & Buckley, P.J., (2011), "Risk and uncertainty in internationalization and international entrepreneurship studies", Management International Review, Vol. 51, No. 6, p. 858.

Third parties have highlighted the primary places where corruption is likely to occur in business deals with the private sector. A significant source of public and private sector passive corruption is the issue of authorizations and/or licenses, certification of third-party inspections, purchases and/or contracts, recruitment and personnel management, donations, sponsorships, and gifts.

2- International Anti-bribery Standards
A- British Standard (BS 10500: 2011):
Anti-bribery mechanisms are getting more and more complex day by day, and no organization is immune to the risks of bribery. However, organizations can demonstrate adequate measures to prevent bribery and the associated financial and reputational costs. Accordingly, the standard (BS 10500: 2011) was issued in 2011 in the United Kingdom and the world. It is a good specification and can be applied in all public and private institutions of all sizes. Its importance is highlighted by the following: It helps guarantee the beneficiaries (whether customers, contractors, or others) that the organization or institution has applied the anti-bribery system in the specification. The project owner (or investor) may ask the suppliers, contractors, and consultants for evidence

proving they have implemented the anti-bribery system to protect them. Organizations may request from suppliers, contractors, and consultants proof that they have implemented the anti-bribery system as part of the procedures for giving approvals to projects or others that require submitting an international certificate, such as (BS 10500:2011).

For an organization to obtain a certificate (BS 10500:2011), it must apply the main requirements of the standard, where it must have the following: anti-bribery policy and anti-bribery management system. Communicate with the anti-bribery policy. Training and guidance. Compliance Manager. Risk assessment. It provides resources. Procedures to fulfill the requirements. Implementing the anti-bribery management system by the organizations it controls and its business partners. Recruitment procedures. Gifts, hospitality, donations, and similar benefits. Facility payments. Delegating decision-making. Terms of the anti-bribery contract. Financial controls. Procurement and other business controls. Instilling fear Investigation and handling of bribery. I am documenting the anti-bribery management system—monitoring and reviewing the anti-bribery management system (https://www.bsigroup.com).

B- International Standard (ISO 37001:2016, 2018):

On 15 October 2016, the International Organization for Standardization issued the standard (ISO 37001: 2016, 2018), which is the first issuance of the anti-bribery system by it, which some consider an alternative to the British Standard (BS 10500: 2011), as the issuance of (BS 10500:2011) by the British Standards Institution, has aroused the interest of many countries outside the United Kingdom, especially with the increased interest in the field of anti-bribery. More than 80 experts from 37 participating countries, 22 observer countries, and eight coordinating countries participated, and the British Standards Institution took over the presidency and secretariat of the committee. In developing this standard, the British Standard (BS 10500:2011) was used as a basis for its development or creation. For the organization to obtain a certificate (ISO 37001:2016), it must apply the main requirements of the standard, where it must have the following: Implementing the anti-bribery policy and supporting anti-bribery procedures (ABMS). These procedures are the procedures listed in subsections 1 through 23 below. They are ensuring senior management and making all commitments regarding the application and effectiveness of the anti-bribery policy and system. Ensure effective compliance and compliance with the anti-bribery policy and system throughout the organization; for example, department heads are responsible for ensuring that they are applied in their departments and that all employees are accountable for their obligations (Ishak et al., 2017).

Designating a person to be responsible for following up the implementation of the anti-bribery policy and system in the organization, and this person may be full or part-time. They are ensuring or controlling the process of authorizing decision-making, which must be compatible with the risk of bribery and not be consistent with personal interests—ensuring the provision of all resources, including equipment, personnel, and financial resources, to implement the anti-bribery policy and system. Designing and implementing an appropriate security interview system for all employees of the organization and ensuring their safety and commitment to the anti-bribery policy and system and their non-compliance leads to their dismissal. They are providing training or appropriate guidance for the anti-bribery policy and system for all employees of the organization and giving documentation systems that comply with the design and implementation of the anti-bribery policy and system (Latimer 2017). The administration's responsibility is to

assess the risks of bribery and implement appropriate measures to reduce them in conducting business, and apply financial controls to control or limit bribery. They use rules and procedures for procurement and other work (for example, separating tasks and obtaining two signatures in work approvals, etc.) (ISO37001: 2016). Ensure the implementation of the anti-bribery management system by the organizations it controls and their business partners. They are assessing the risks and taking the necessary measures when there is any suspicion of bribery. Ensure compliance with implementing the anti-bribery management system by and for business partners. It establishes controls for gifts, donations, and hospitality to ensure that they are not used for bribery purposes (Kafel, 2016). Ensure that the organization does not participate in financial transfers or withdrawals that involve a high risk of bribery—applying a quick reporting system and procedures that contribute to reporting any violations, suspicions, or weaknesses in the anti-bribery system—using an appropriate system to investigate and deal with cases of suspected bribery or actual bribery, monitoring and evaluating the effectiveness of the measures taken to combat bribery. They are carrying out internal checks to ensure the correct and practical application of the requirements of the standard (ISO 37001) and carrying out a continuous evaluation process with specific periods for implementing the anti-bribery system and its effectiveness, identifying and addressing the problems of the anti-bribery system, and developing it as needed (http://www.giaccentre.org/ISO37001.php).

3- ISO 37001 incorporates additional management systems

An anti-bribery Management System is a different system the organization can choose to implement or can integrate with a broader compliance management system. When that happens, ISO 19600 can be called on for help. To accommodate existing management systems, such as a Quality Management System, Environmental and Safety Management System, this international standard can be implemented alone or be integrated with other standards already in place (ISO 9001, ISO14001, ISO 27001, and ISO 22301) (Ishak et al., 2017).

Table (2) ISO 37001 and additional management systems

Requirements	ISO 37001:2016	ISO 9001:2015	ISO 14001:2015	ISO 27001:2013	ISO 22301:2012
Management system Objectives	6.2	6.2	6.2	6.2	6.2
Management system Policy	5.2	5.2	5.2	5.2	5.3
Leadership & Commitment	5.1	5.1	5.1	5.1	5.2
Documented Information	7.5	7.5	7.5	7.5	7.5
Internal Audit	9.2	9.2	9.2	9.2	9.2
Continual Improvement	10.2	10.2	10.2	10.2	10
Management Review	9.3	9.3	9.3	9.3	9.3

<u>**Source**</u>: Keqa, Alba; Biswas, Subhas C; Aderibigbe, John & Wilson, Phil, (2016), ISO 37001:2016 – Anti-Bribery Management Systems Requirements with Guidance for Use, *white paper*, p. 11, www.pecb.com.

Research Methodology

1- Research problem

The Bribery Perceptions Index, issued annually by Transparency International, confirmed that Iraq is most affected by bribery worldwide. Bribery is considered one of the most severe bribery crimes, involving the various functions of the state and resulting in significant economic, social, and political effects that reduce the value of the state and weaken its credibility in front of the citizen and the outside world, as evidenced by the fact that all divine religions and favorable laws have decided to prohibit and criminalize it. Successive governments after the occupation have not succeeded in fighting bribery despite the existence of several institutions whose primary function is to combat bribery, including the Integrity Commission, the offices of the inspectors general, the Supreme Council for Combating Bribery, and the Board of Financial Supervision, as well as several measures taken by different Iraqi ministries to reduce bribery in official departments. In the country. However, the matter did not work, and the bribes are still devising unique methods that prevent their capture, which led to the country's decline at all levels. It will condemn the entire state system to deviation and bribery without considering the integrity of the foundations on which this system is based, ultimately undermining the citizens' confidence in the state and its various agencies. Based on the above, the current research seeks to emphasize the importance of the anti-bribery management system to address successfully and address the rampant cases of bribery, if any, in the Higher Committee for the Development of Education in Iraq, by answering the following central question: What is the role of the anti-bribery management system, according to the specification (ISO37001: 2018), in reducing bribery in the organization under consideration? From this standpoint, the main research problem can be formulated by asking the following sub-questions: Is the Higher Committee for the Development of Education in Iraq immune to bribery? Does HCED in Iraq have an anti-bribery system compliant with the International Standard (ISO37001: 2018)? What is the gap size between the actual reality of the anti-bribery management system and the International Standard (ISO37001: 2018)? To what extent are there international standards for combating bribery, and what are the methods, procedures, and methods of evaluating and promoting them to a level that preserves rights and enhances confidence in the Higher Committee, its procedures, and services? To what extent is it possible for the committee to obtain a certificate of conformity to the International Standard (ISO37001: 2018) from the donors? What are the risks and threats of failing to implement policies and procedures to protect and secure the Higher Committee from the scourge of bribery?

2- Research Community

The research community comprises the seven departments from HCED in Iraq: administrative, legal, financial, information technology, nomination, student affairs follow-up, and admissions. The search website aims to invest in human resources by sending students to study in reliable international universities, which is the basic foundation for the progress and development of any country. Acquiring these graduates will develop a "culture of combating bribery" and thus has a

significant impact on Iraq's economy. The government task force is related to the top of the pyramid of the state, and one of its priorities is fighting bribery and bribery. The excellent reputation of the department due to its integrity and transparency is commendable (American, British, and Australian universities). To avoid bias, four different colleagues were used to answer the checklists, and then the mathematical mean of their answers was taken. The scientists determined that enforcing anti-bribery legislation was not perfect in HCED in Iraq. Find the causes of these gaps and develop actionable solutions.

Results and Discussions

1- Diagnose and analyze the level of application and documentation of the requirements of the anti-bribery management system according to the specification (ISO 37001) HCED in Iraq

This paragraph aims to evaluate the anti-bribery management system in HCED in Iraq/ Prime Minister's Office by the specification (ISO37001: 2018), as it includes a presentation and analysis of the data collected from the reality of HCED in Iraq through field experience to determine the level of Conformance and documentation for each of the requirements of the specification above, as this standard defines the implementation of risk-based policies, procedures, and controls. Compliance with this standard cannot provide a guarantee that no bribery will or will occur in connection with the Commission or another organization. However, the standard can help demonstrate that the committee has implemented reasonable and appropriate measures to prevent bribery. Therefore, checklists related to the specification above were adopted, and for data analysis, the seven-point scale was used for the checklists. Based on that, the current topic provides checklists and analysis for all requirements of the standard and takes into account the sequence of needs according to what is stated in the standard as follows:

Table (3) summary of the results of the level of conformity and documentation of the requirements of the British standard (ISO 37001:2018) in HCED in Iraq

No.	Titles of requirements according to the standard (ISO 37001:2018)		the score of implementation & actual documentation	
	Req. Name	Title	Average	Percentage
1	4.1	Understanding the organization and its context	7	100 %
2	4.2	Understanding the needs and expectations of stakeholders	7	100 %
3	4.3	Determining the scope of the anti-bribery management system	6	86 %
4	4.4	Anti-bribery management system	6	86 %
5	4.5	Bribery risk assessment	5.4	77 %
6	5.1	Leadership and commitment	6	86 %
7	5.2	Anti-bribery policy	6.5	93 %
8	5.3	Organizational roles, responsibilities, and authorities	6	86 %

9	6.1	Actions to address risks and opportunities	6	86 %
10	6.2	Anti-bribery objectives and planning to achieve them	6	86 %
11	7.1	Resources	7	100 %
12	7.2.1	Competence -General	7	100 %
13	7.2.2	Employment Process	6	86 %
14	7.3	Awareness and training	6.5	93 %
15	7.4	Communication	6	86 %
16	7.5	Documented information	5	71 %
17	8.1	Operational planning and control	6	86 %
18	8.2	Due diligence	6	86 %
19	8.3	Financial controls	6	86 %
20	8.4	Non-financial controls	6	86 %
21	8.5	Implementation of anti-bribery controls by controlled organizations and by business associates	6	86 %
22	8.6	Anti-bribery commitments	7	100 %
23	8.7	Gifts, hospitality, donations, and similar benefits	7	100 %
24	8.8	Managing inadequacy of anti-bribery controls	6	86 %
25	8.9	Raising concerns	6	86 %
26	8.10	Investigating and dealing with bribery	7	100 %
27	9.1	Monitoring, measurement, analysis, and evaluation	6	86 %
28	9.2	Internal audit	7	100 %
29	9.3.1	Top management review	7	100 %
30	9.3.2	Governing body review	6	86 %
31	9.4	Review by the anti-bribery compliance function	7	100 %
32	10.1	Nonconformity and corrective action	7	100 %
33	10.2	Continual improvement	7	100 %
The total sum of the evaluation results			209.4	2996
The upper limit of the application and complete documentation of the requirement			7	100 %
The assumed total for the application and complete documentation			231	3300
The amount of gap in the application and documentation of the total requirements			21.6	304
The ratio of the total actual results to the total assumed results			90.7	90.7

After checking all the procedures and documents of the department understudy and conducting several interviews with the workers in the Higher Committee, it was found that most of the requirements of the International Standard were consistent with the procedures followed in HCED in Iraq, as shown in Table (3), which summarizes the results of the level of conformity and documentation. The requirements of the International Standard Figure (2) show the complete application and documentation of the needs of the anti-bribery management system and policy according to the specification mentioned in HCED in Iraq. The main reason for the success of the Committee in combating bribery is the application of the principle of transparency in all its

procedures and the permanent simplification of procedures. It is one of the main pillars of fighting bribery in general and bribery in particular.

Figure (2) The total level of application and documentation of the requirements of the anti-bribery management system and policy according to the specification (ISO 37001: 2018) in HCED in Iraq

2- Analysis of the availability of the standard's requirements (ISO37001) and the extent to which it can be applied in HCED in Iraq / Prime Minister's Office.

The answer to the current research questions will be based on the analysis of the data from the practical side towards the interpretation and identification of the requirements associated with the mentioned standard by analyzing the gaps between the requirements of the standard (ISO37001) and the extent to which they can be applied in HCED in Iraq/Prime Minister's Office. The answers to these questions were as follows:

A- HCED in Iraq immune from bribery?

The results showed that HCED in Iraq is fortified with a large percentage of more than 97% due to the lack of direct (personal) contact of employees with beneficiaries through the automation of all services provided by the Committee, which contributed significantly to eliminating bribery.

B- Does HCED in Iraq have an anti-bribery system that conforms to (ISO37001)?

The results showed that HCED in Iraq does not have a specific anti-bribery policy that operates in light of it. Instead, public service behaviors are approved by HCED in Iraq and the Prime Minister's Office. In addition, there are goals for the anti-bribery system related to the procedures of HCED in Iraq. However, it is not intended to combat bribery per se.

C- What is the gap between the actual reality of the anti-bribery management system and (ISO37001)?

The researcher found that the size of the gap between the actual reality of the anti-bribery management system HCED in Iraq and the international standard (ISO37001) is approximately (9.30%), as shown in Figure (3), which shows the extent of this gap.
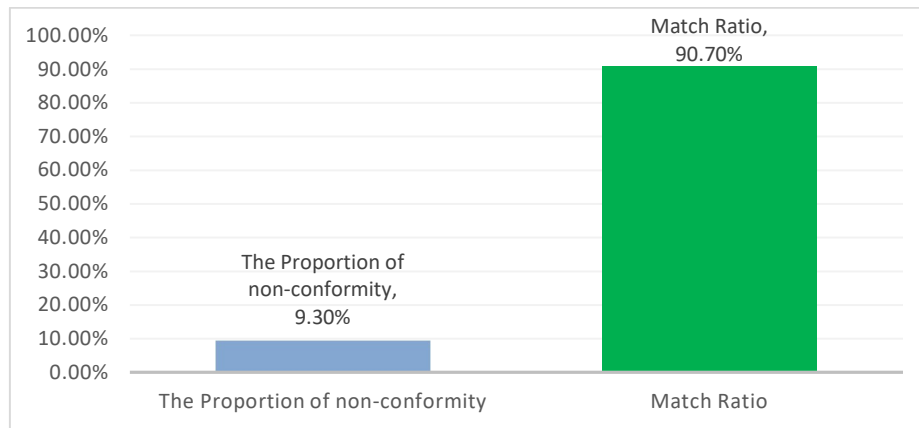

Figure (3) The amount of the mismatch gap for the requirements of the International Standard (ISO37001: 2018)

The fishbone diagram (Figure 4) provides a detailed statement of the gaps for each major and sub-requirement in the application and documentation of the requirements of the International Standard (ISO37001) in HCED in Iraq.
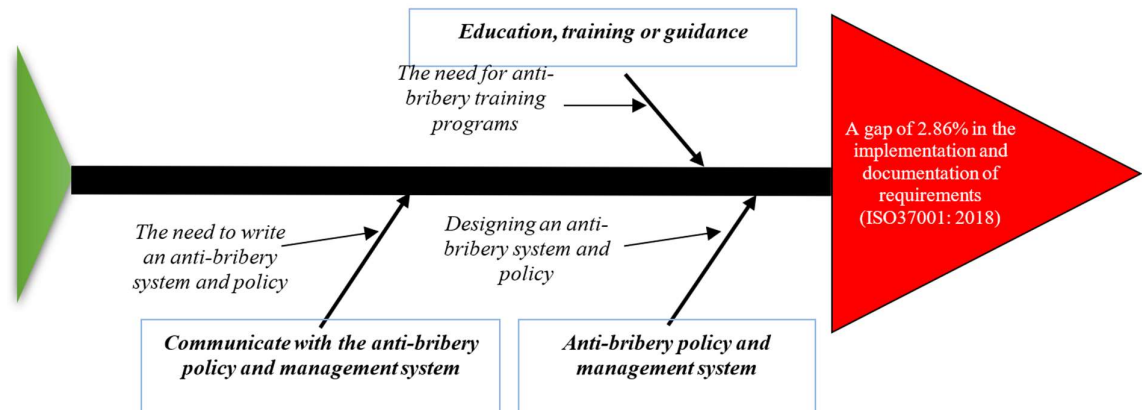

Figure (4) cause & effect diagram of the gaps for each main and sub-requirement in the

application and documentation of the requirements of the standard (ISO37001) in the HCED in Iraq

D- What is the possibility of the committee obtaining the certificate of conformity to the international standard (ISO37001:2018) from the donor bodies?

The process of applying the anti-bribery system in the standard (ISO37001:2018) is represented by a cycle of applications according to the Deming cycle (PDCA) and is subject to continuous improvement, as shown in Table (3), as items (2-3) in the specification correspond to planning (Plan), that is, setting a plan for the anti-bribery system includes the organization's environment, leadership, planning and support. In contrast, item (4) corresponds to the "Do" phase of the plan's operation process, and clause (5) corresponds to the "check" phase, matching performance evaluation and monitoring. Moreover, review the plan, and finally, item (6) matches the stage of (Act) to maintenance operations and improvement in the anti-bribery management system, and the treatments developed for each request can be used.

E- Analysis of the conformity of the main requirements of the anti-bribery system specification with the Iraqi laws in force

Among the things that the researcher noticed through his field research in the research sample and checking the files is that all the main requirements of the specification in adopting the anti-bribery policy and implementing the anti-bribery management system conform with the Iraqi instructions and laws in force, as shown below:

The organization must adopt and register the anti-bribery policy: which is consistent with all government programs, as well as with what was approved by the Iraqi legislature for the United Nations Convention against Corruption by Law No. 35 of 2007, where Iraq joined the convention. The organization must implement the anti-bribery management system that includes the appropriate policies, procedures, and controls specified in 2.4 to 18.4 and clauses 5 and 6 reasonably and proportionately taking into account the nature and extent of the bribery risks faced by the organization: which is consistent with many of the many mechanisms and supervisory agencies specialized in The field of combating corruption crimes and misuse of public funds. Among these agencies are *A- Commission of Integrity:* The Commission was established by Commission of Integrity Law No. 55 of 2004. The Commission enjoys legal status and financial and administrative independence. The Commission's president is appointed by Parliament. The main functions of the authority are the Investigation of corruption cases. Develop a culture of integrity, transparency, and accountability in the public and private sectors. Preparing draft laws to prevent corruption and investigate it. Enhancing the Iraqi people's confidence in the government requires government officials to disclose financial activities and foreign interests. *B- Offices of the Inspector General:* It was established by Inspector General Law No. 57 of 2004 in each Iraqi ministry. These offices conduct auditing, investigations, and reviewing performance to increase accountability and integrity, monitor ministries, and prevent, stop, and identify corruption, fraud, abuse of power, and illegal acts**.** *C- Board of Supreme Audit:* this was established in 1927 according to Article 3 of the Board of Supreme Audit Law No. 31 of 2011, where the most important tasks are protecting public funds to avoid their loss, extravagance, or misuse. Increasing the efficiency of the institutions subject to supervision (all Iraqi institutions). Publishing accounting and

control systems that meet local and international standards and continuously improving management and accounting standards. Developing the accounting and auditing professions and accounting systems. *D- Parliamentary Integrity Commission:* Provides oversight and supervision over the aforementioned anti-corruption institutions. *E- The Supreme Council for Combating Corruption by the Prime Ministry:* This council was established by the Prime Minister in 2008. Its membership includes members from the Integrity Commission and the Board of Financial Supervision and is headed by the Secretary-General of the Council of Ministers. *F- Joint Integrity Committees under the Provincial Council Elections Law* for the year 2008, which undertake the task of following up on corruption cases and investigating their causes within the framework of local governments. The senior management is responsible for adopting the anti-bribery policy and implementing the anti-bribery management system: which is consistent with the government program announced and referred to above. Education, training, and guidance: This aligns with the tasks of the Integrity Commission, referred to above, and other supervisory bodies. Management responsibility: This coincides with the adoption of the government and parliament in establishing supervisory institutions that represent the compliance manager in some of its tasks. Providing resources: This coincides with the provision of financial allocations in the state's general budget for these institutions, in addition to employees and others. Risk assessment: This corresponds to the state hierarchy establishing or increasing monitoring institutions such as the Supreme Anti-Corruption Council or abolishing others, just as the offices of public inspectors were abolished. Procedures to achieve the requirements: This aligns with the Regulations on Job Conduct and the State Employee Discipline Law, Public Sector No. 14 of 1991, as amended by Law No. 5 of 2008. Implementing the anti-bribery management system by the organizations it controls and their business partners: This is consistent with the Iraqi Penal Code No. 111 of 1969 and the instructions for implementing government contracts. Employment procedures: which corresponds to, and which corresponds to, the Employment Conduct Regulations and the State Employee Discipline Law, Public Sector No. 14 of 1991 as amended by Law No. 5 of 2008. Gifts, hospitality, donations, and similar benefits: This is by Law No. 2 of 1980 and the laws mentioned above. Facilitation payments: This is by the code mentioned above of conduct. Delegating decision-making: This is in line with the Civil Service Law No. 24 of 1960, amended and in force, according to the amended tenth edition of 2010. Terms of the anti-bribery contract: This is by the instructions for implementing government contracts referred to above. Financial controls: This aligns with the law and instructions of the Board of Supreme Audit, in addition to the instructions for implementing government budgets. Procurement and other business controls: This is by the law and instructions of the Board of Financial Supervision, in addition to the instructions for implementing government budgets. Raising Concerns: This is by all the instructions of the regulatory institutions referred to above. Investigation and dealing with bribery: Iraqi law, the Integrity Commission, and the competent judicial authorities. Documenting the anti-bribery management system: which corresponds to the general legislative database, the Iraqi Gazette, and archives in all government institutions. Monitoring and reviewing the anti-bribery management system: it conforms to the directions of the government program, and the supervisory authorities are sufficient. Improving the anti-bribery management system: This aligns with the work of all the supervisory authorities referred to above, in addition to the

head of the government hierarchy represented in the Prime Ministry.

Conclusions

The results of the current research led to a set of conclusions, which are the following: The results of the checklists for the specification requirements amounted to (21) needs, with a matching rate of (97.14%), and a non-conformity gap of (2.86%), which is the answer to the first question about the extent of the gap between the actual reality of the policy and system for managing and combating bribery in HCED in Iraq and the system for managing and combating bribery according to the British Standard (ISO37001: 2018). One of the main reasons for this remarkable congruence is that HCED in Iraq, since its establishment, has relied in its administrative system on modern methods of providing all services through the website of HCED, and there is no need for students to attend its headquarters except in cases that require it. Such assigning of the contract, and therefore the lack of direct (personal) contact of employees with the beneficiaries through the automation of all services provided by the committee, contributed significantly to eliminating bribery. Applying the principle of transparency in all the procedures of the Higher Committee and the permanent simplification of the procedures followed by it is one of the main pillars of combating bribery in general and bribery in particular. The philosophy of the Committee's work is fundamentally different from the philosophy and management of other ministries, as HCED relies in its work on the theory of human relations of the famous administrative scientist (Elton Mayo), which is based on the desire of the person (the employee) to be part of the team responsible for the development and construction of any organization, as well as their dedication, performance, and dedication to work. The selection of nominations and selection criteria is the best that is available in Iraq at present in terms of justice and distribution and matches the level of sober international universities that are matched with the level of international universities that is based on the criteria, as it includes all governorates, as it includes all governorates, as it consists of all governorates, as it contains all governorates, as it has all governorates, according to to match the level of sober international universities that are dealt with international universities, as it includes all governorates, as it consists of all governorates, as it contains all governorates, as it has all governorates according to them based on the population. The governorates, according to the possibility of obtaining an international recognition certificate, is due to excellent conformity with the requirements. The HCED's management system mainly conforms to international standards and can be upgraded further. Most of the needs of the British International Standard were in line with the Iraqi laws and procedures in force, which is the most significant evidence that it is not possible to fight bribery or bribery through the issuance of rules only but rather by spreading awareness of the importance of combating them and setting appropriate mechanisms for that. The presence of HCED in Iraq under the umbrella of the Prime Minister's Office contributed significantly to facilitating simplifying procedures and reducing the scourge of bribery to immunize the Committee and its employees from suspicions of bribery.

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