

## FRAUD IN THE BUMN ENVIRONMENT: ISO 37001:2016 AS AN ANTI-BRIBERY MANAGEMENT SYSTEM (SMAP)

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### Abstract

Fraud or fraud in State-Owned Enterprises (BUMN) is still a serious problem that threatens the integrity and accountability of state-owned corporations. This study aims to analyze the contribution and strategy of strengthening the application of ISO 37001:2016 as an Anti-Bribery Management System (SMAP) in preventing fraud in the BUMN environment. This research uses a normative juridical method with a statutory approach, conceptual approach, and comparative approach. The results showed that ISO 37001:2016 plays an important role in forming an internal control system. A comparative study of PT Perusahaan Listrik Negara (Persero) and PT Semen Indonesia (Persero) Tbk shows the successful implementation of ISO 37001:2016, while PT Dok and Perkapalan Surabaya (Persero) has not implemented the standard. This study recommends that all SOEs adopt ISO 37001:2016 substantively, strengthening institutional capacity, integrating governance systems and managerial commitment consistently to build a fraud-free business.

Keywords: *ISO 37001:2016, Fraud, SOE, Anti-Bribery Management System, Corporate Governance*

### INTRODUCTION

Corruption is one of the serious problems faced by various countries, including Indonesia. According to the Indonesia Corruption Watch (2023) report, in 2022 there were 579 corruption cases involving 1.396 suspects that cost the state IDR 42.747 trillion. The value of bribes amounted to IDR 693 billion, illegal levies amounted to IDR 11.9 billion, and money laundering amounted to IDR 955 billion. The results of the Transparency International Indonesia (2025) survey also revealed that Indonesia's Corruption Perception Index (CPI) in 2024 was at a score of 37 out of 100, ranking 99th out of 180 countries surveyed. This shows that corruption is still a major challenge in economic and social development. Corruption not only harms the country's economy, but also reduces public trust in public and private institutions. State-Owned Enterprises (SOEs), as one of the important pillars in the Indonesian economy, play a strategic role in the provision of public services and the management of natural resources, most or all of whose capital comes from state assets through investment in the form of shares, as stipulated in Law Number 19 of 2003 concerning State-Owned Enterprises (Law No. 19/2003). However, SOEs are also not immune to corruption and fraud. The large budget and complexity of BUMN operations make them vulnerable to various forms of fraud and corruption. Cases of corruption and fraud involving SOEs are often in the media spotlight and have widespread negative impacts, both in terms of reputation and finances.

According to the Association of Certified Fraud Examiners (Mardeliani, 2022), fraud is a deliberate, unlawful act to obtain personal or group gain by various means. Fraud is a "dark" act that has taken root and spread in various entities making it difficult to control. In the context of SOEs, this crime can take the form of gratuities, abuse of authority, conflicts of interest, bribery practices, and manipulation of financial statements. This shows that there is a gap in the internal monitoring and control system that develops in the company because there are unethical actions in it. In 2019, the Association of Certified Fraud Examiners (ACFE) conducted research showing that state-owned enterprises (SOEs) ranked second among institutions most harmed by fraud, accounting for 31.8% of cases. Then in 2022, the Association of Certified Fraud Examiners (ACFE) published its *Report to The Nations*, which stated that some types of fraud, while uncommon only 9% of total cases caused an average financial loss of USD 593,000 (Fransisca & Suhartono, 2025).

Since several years, fraud-related cases that have occurred in SOEs show the vulnerability of this sector to fraud and corruption practices. An example is the case of fraud in the form of fraudulent investment and manipulation of financial statements at PT Asuransi Jiwasraya (Persero) where there was unhealthy investment in high-risk stocks

and manipulation of financial statements with a profit of Rp 2.4 trillion to only Rp 428 billion to cover company losses that were made non-transparent and a lot of fraud, causing state losses of trillions of rupiah. Second, fraud cases in the form of bribery and manipulation of financial statements at PT Garuda Indonesia (Persero) Tbk where there were bribes related to aircraft procurement from Airbus and Rolls-Royce and manipulation of financial statements by recognizing the cooperation income of PT Mahata Aero Teknologi which is a contract for 15 years but instead recognized in the first year as other income, causing a decrease in public confidence in the national airline.

Third, fraud cases in the form of illegal investment and embezzlement of funds at PT Asabri (Persero) where there was manipulation of share prices and embezzlement of pension funds for personal gain, causing the loss of pension rights of TNI and Polri soldiers and public confidence in pension fund management institutions. Fourth, fraud cases in the form of bribery in the procurement of goods and services at PT Krakatau Steel (Persero) Tbk where there were bribes to authorized officials in the company for the success of tenders with inflated prices, causing losses to the company and a decrease in operational efficiency. Not only fraud cases in the past that have been mentioned earlier, in 2024 yesterday there was just a fraud case in the form of fictitious investment and embezzlement of pension funds at PT Taspen where the Attorney General's Office is currently investigating the alleged corruption case which caused state losses of up to hundreds of billions of rupiah. Furthermore, still in 2024, there was a fraud case in the form of mark-up and bribery at PT Tol Trans Sumatera (Hutama Karya) which turned out to be a case that had been processed from 2022 until now. Although until now there has been no final verdict, in various national mass media reports it is stated that several toll road projects managed by the company have experienced inflated costs, potentially reducing the quality of infrastructure as well as state losses.

If we look at the various fraud cases that occur every year, SOEs have conducted ineffective supervision and monitoring. Fraud cannot occur without an opportunity to do so. Opportunities can be created from the lack of supervision and internal control which becomes a gap for management to carry out its actions. Therefore, concrete steps are needed to strengthen corporate governance and prevent harmful fraud. To address corruption and fraud, the Indonesian government issued Presidential Instruction (InPres) Number 10 of 2016 on Corruption Prevention and Eradication Action (National Accreditation Board, 2025). In addition, as an effort to overcome this problem, the International Organization for Standardization (ISO) also plays an active role in developing anti-corruption certification through ISO 37001:2016 concerning Anti-Bribery Management Systems (ABMS). ISO 37001:2016 is a standard recognized nationally and internationally as one of the most effective instruments for preventing corruption and fraud (Sartika & Lutfi, 2021). It requires public, private and non-profit organizations to establish, implement and improve anti-bribery compliance programs. This standard provides guidelines for companies, including SOEs, in designing and implementing a system to prevent and control bribery (Yudistira & Tansa, 2022). ISO 37001:2016 emphasizes the principles of compliance, transparency and accountability in company operations which are expected to reduce the number of frauds and increase the effectiveness of corruption risk management.

Since 2020, the Ministry of SOEs has issued SOE Ministerial Letter No. S-17/S.MBU/01/2020 regarding SMAP Implementation in SOEs and Letter No. S17/S.MBU/02/2020 regarding the obligation of each SOE to develop, implement and certify SNI ISO 37001:2016. However, it was noted that until 2021 only 98 out of 107 or around 91.59% of SOEs had this certification. The COVID-19 pandemic, limited time and human resources, and the absence of a special policy in the company are the reasons for the delay in SOEs to have SNI ISO 37001:2016 certification. Even though since 2002, the Ministry of SOEs has implemented Good Corporate Governance (GCG). Then in 2006, Indonesia ratified the United Nation Convention Against Corruption (UNCAC). In terms of laws, Indonesia has Law No. 20 of 2001 on the Eradication of Corruption and Presidential Regulation No. 54 of 2018 on the National Strategy for Corruption Prevention (Stranas PK) (Sustain.ID, 2021). Although some SOEs have started to implement ISO:37001, there are still many challenges to be faced. These include a lack of understanding of the standard among management and employees, as well as resistance to changes in organizational culture. Several studies have shown that implementing ISO 37001:2016 can have significant benefits in reducing the risk of bribery, but there are also challenges and obstacles that need to be overcome for implementation to be effective.

In this research, the author wants to analyze how the implementation of ISO 37001:2016 as SMAP can be an effective fraud prevention system in state-owned companies. The main focus is to analyze the effectiveness of the implementation, the challenges faced, and the strategies used to ensure that this standard is strictly adhered to. In addition, this research not only focuses on the theoretical aspects but also provides practical recommendations for SOE companies in improving their anti-bribery management systems. As such, this research is expected to make a significant contribution to improving the integrity and transparency of SOE operations, as well as assisting in the development of a strong culture of integrity in the country's business environment.

## **METHOD**

This research uses a normative juridical method by examining laws and regulations, legal documents, and corporate reports related to the implementation of ISO 37001:2016. The approaches used include statutory, conceptual, and comparative. Data was obtained through a literature study of primary (Law, ISO 37001:2016), secondary (journals, SOE annual reports), and tertiary (legal dictionary/encyclopedia) legal materials. The analysis was conducted in a qualitative-descriptive manner to explain the contribution of ISO 37001:2016 to fraud prevention and strategies to strengthen implementation in SOEs.

## **RESULTS AND DISCUSSION**

### **Contribution of Policies and Procedures in ISO 37001: 2016 to the Prevention of Fraud in State-Owned Enterprises (SOEs)**

ISO 37001:2016 is an international standard created by the International Organization for Standardization (ISO) to assist organizations in establishing, implementing, maintaining, and improving their Anti-Bribery Management System (ABMS) in a structured manner (Dwi et al., 2021). This standard is preventive in nature and integrates the principles of clean governance into the organization's operational system (Hermawan & Heru, 2022). Through the implementation of ISO 37001:2016, SOEs are expected to not only meet administrative compliance standards, but also form an organizational culture that promotes integrity and social and legal responsibility (Putra et al., 2021). ISO 37001:2016 provides a systematic and measurable framework for effectively preventing, detecting and responding to bribery practices by or against organizational parties. It builds and strengthens an organizational culture of integrity, internal control systems that identify and mitigate bribery risks, compliance with national and international laws and regulations, and stakeholder confidence in ethical and clean business practices (Teguh & Suryadi, 2022). ISO 37001:2016 also protects organizations from potential legal, reputational and financial losses due to violations of anti-bribery laws. ISO 37001:2016 was officially adopted as an Indonesian National Standard (SNI ISO 37001:2016) by the National Standardization Agency (BSN) in 2016. This standard then began to be implemented more widely in the public sector, especially in State-Owned Enterprises (BUMN) as part of strengthening anti-corruption governance. The implementation of ISO 37001:2016 is administratively encouraged through Circular Letter of the Minister of SOEs No. SE-7/MBU/12/2020. The circular requires all SOEs to implement an ISO 37001:2016-based Anti-Bribery Management System (ABMS) as a form of commitment to Good Corporate Governance (GCG). Although ISO 37001:2016 is not included in the hierarchy of national laws and regulations, it has a position as a soft regulation that is internally binding if it has been adopted through company policies, board of directors' regulations, or internal guidelines (Nurleila et al., 2025). The implementation of ISO 37001:2016 is normative. administrative in nature which has a direct impact on the internal control system and the perception of the company's integrity in the eyes of the public. ISO 37001:2016 contains a number of core policies and procedures that serve as the basic structure (key elements) in building a comprehensive anti-bribery and fraud prevention control system. These elements are:

a. **Anti-Bribery Policy**

In the first element, ISO 37001:2016 requires each SOE to have a firm and clear written policy regarding the prohibition of bribery practices. Then this policy must also be approved by the highest leadership and socialized to all internal and external parties. With this element in SOEs, it can provide a legal and moral basis for internal and external actions to control bribery practices.

b. **Risk Assessment**

In the second element, ISO 37001:2016 requires each SOE to conduct periodic bribery risk assessments to serve as a reference for internal decision making, establishing controls, and evaluating supervisory weaknesses (Inamullah & Khatimah, 2025). With this element in SOEs, every company must have the ability to identify risk-prone areas in fraud prevention.

c. **Due Diligence**

In the third element, ISO 37001:2016 requires every SOE to search the background of the parties connected to the company, such as vendors, contractors and other work partners to prevent conflicts of interest that state companies. With this element in SOEs, every company can prevent fraud that comes from non-transparent business cooperation (Suwito et al., 2024).

d. **Whistleblowing System**

In the fourth element, ISO 37001:2016 requires each SOE to provide reporting of suspected bribery or policy violations that ensure whistleblower protection and can be easily accessed. With this element in SOEs, each company can create a more transparent and responsible work environment.

e. Financial and Non-Financial Controls

In the fifth element, ISO 37001:2016 requires each SOE to establish internal controls over financial and administrative transactions, such as official travel, cash expenditures, gifts, and representation costs. With this element in place in SOEs, each company can prevent one of the most common forms of fraud, namely, misuse of funds and unauthorized expenditures (Yoga et al., 2021).

f. Periodic Audit, Monitoring, and Evaluation

In the fifth element, ISO 37001:2016 requires each SOE to conduct periodic monitoring and internal audits of the effectiveness of the anti-bribery policy. With this element in SOEs, each company can strengthen internal control because all components can be integrated with the Internal Supervisory Unit (SPI) function.

g. Internal Sanctions and Disciplinary Actions

In the sixth element, ISO 37001:2016 requires each SOE to impose administrative sanctions up to termination of employment for those who violate the anti-bribery policy. With this element in SOEs, each company can show its full seriousness in building an anti-corruption culture.

Based on this description, it can be concluded that each element complements each other in the prevention, detection and prosecution of fraud. In SOEs, these elements not only support the implementation of Good Corporate Governance (GCG) principles but also strengthen the organization's capacity to systematically fight bribery and other forms of irregularities. Thus, ISO 37001:2016 is not just a certification instrument but also part of a governance transformation aimed at promoting integrity, accountability and legal compliance in the operations of state-owned companies. The contribution of ISO 37001:2016 to SOES is significant given the complexity of operations and high public expectations of the integrity of governance of state-owned companies.

**Strengthening The Role of ISO 37001:2016 In Preventing Fraud in State-Owned Enterprises (BUMN)**

The implementation of ISO 37001:2016 in several SOEs has been a step forward in systematic efforts to prevent bribery and fraud practices. However, the existence of this certification does not only guarantee the effectiveness of corruption prevention because implementation in the field is often formalistic and not fully rooted in a culture of internal integrity. Some of the main issues that make the role of ISO 37001:2016 need to be strengthened include:

a. Lack of Understanding within the Company

The first obstacle is the lack of technical and substantial understanding among employees regarding the content and intent of ISO 37001:2016. In many cases, employees only know the company has the certification but do not fully understand the procedures, responsibilities, or violation reporting mechanisms set out in the standard. This results in low employee participation in detecting and preventing bribery, which is key to the successful implementation of ISO 37001:2016 on the involvement of all elements of the company.

b. Compliance-Based Implementation

The second obstacle is that the application of ISO 37001:2016 in some SOEs tends to be oriented towards fulfilling administrative requirements to pursue certification due to regulatory demands or external reputation, not on the formation of an integrity-based value system (Pwaitri et al., 2024). Certification is only a symbol, not a system that lives and is applied in daily operational decisions. ISO 37001:2016 is limited to documentation and annual audit processes without becoming part of the organizational culture. As a result, the Anti-Bribery Management System is not functional and unable to proactively detect potential fraud.

c. No Integrity with Other Internal Control Systems

The third obstacle is that ISO 37001:2016 should function as an amplifier of existing internal controls, such as Good Corporate Governance (GCG), Whistleblowing System (WB5), Risk Management, and Internal Supervisory Unit (SPI). However, in practice, ISO 37001: 2016 often stands alone and is not synergized with these important elements, resulting in a lack of synchronization between ISO 37001: 2016 policies and other supervisory policies that lead to duplication of roles, overlapping procedures, and reporting confusion. This has the potential to weaken the effectiveness of internal control because there is no integration between systems that should complement each other.

d. Lack of Monitoring and Evaluation of Effectiveness

The fourth obstacle is that many companies have not audited the effectiveness of ISO 37001: 2016 implementation or even evaluated the impact on fraud reduction. In fact, there needs to be a continuous evaluation and monitoring system so that the application of ISO 37001:2016 does not stagnate after certification. Without clear measurements, the role of ISO 37001:2016 is difficult to assess in preventing fraud in real terms. This is important to ensure that the Anti-Bribery Management System is actually implemented consistently and not just a static document (Anggiena & Putra, 2024). Therefore, a good evaluation will show whether the policy is effective, then which areas are still weak, and how far the company responds to potential fraud that arises.

e. Lack of Commitment and Active Role from Top Leadership

The fifth obstacle is that not all SOE leaders actively encourage anti-corruption values through training, open communication, and firm policies. Whereas the effectiveness of ISO 37001:2016 in preventing fraud in the BUMN environment does not only depend on policy documents and technical procedures, but really requires real commitment and full support from Top Management (some at the top). The commitment of the top leadership or what is referred to as tone at the top is a determining factor in shaping a culture of integrity and compliance at all levels of the company because it has an important role in voicing, facilitating, and internalizing anti-corruption values as mentioned in the Anti-Bribery Management System. If there is no commitment and active role from the top leadership, ISO 37001:2016 will only be an administrative instrument that loses substantive influence.

Although ISO 37001:2016 has been adopted by a number of SOEs as an effort to build an Anti-Bribery Management System, its effectiveness in preventing fraud cannot be judged by the mere existence of certification. The successful implementation of ISO 37001:2016 is strongly influenced by the internal organization, including the structure, leadership, and anti-corruption culture that is built on an ongoing basis. An SOE with a complex organizational structure but no effective reporting system or led by management that only prioritizes administrative compliance will find it difficult to realize the implementation of ISO 37001:2016 with real impact. Therefore, it is important to see ISO 37001:2016 not only as a technical tool, but also as a system that needs to be contextually internalized in order to create a vibrant and sustainable anti-fraud culture within the company.

As a form of comparative approach in this research, the author compares SOEs that are certified and not yet ISO 37001:2016 certified to see how different approaches, structural readiness, and challenges faced in fraud prevention efforts. The companies used as the subject of comparison are PT Perusahaan Listrik Negara (Persero) and PT Semen Indonesia (Persero) as certified companies, and PT Dok and Perkapalan Surabaya (Persero) as a company that has not been certified with ISO 37001:2016. PT Perusahaan Listrik Negara (Persero) as a national electricity provider company has a broad and complex structure, but has successfully implemented ISO 37001:2016 strategically. They have established anti-bribery policies contained in internal documents, appointed an anti-bribery compliance function, and conducted training and evaluation of high-risk units. The existence of ISO 37001:2016 at PT Perusahaan Listrik Negara (Persero) is also strengthened by a reporting system that is integrated with the Whistleblowing System and corporate risk management. In an effort to analyze how the contribution and strengthening of ISO 37001:2016 to prevent fraud in the BUMN environment, the author conducted a longitudinal study in the last 3 years on PT Perusahaan Listrik Negara (Persero).

Based on the results of the 2020 to 2023 sustainability report of PT Perusahaan Listrik Negara (Persero), an overview of the implementation of ISO 37001:2016 from the beginning of governance commitment to the certification stage and full integration into the internal control system is obtained. In 2020 and 2021, PT Perusahaan Listrik Negara (Persero) has built institutional integrity through strengthening the principles of Good Corporate Governance (GCG), establishing an Internal Supervisory Unit (SPI), and operating a whistleblowing system (WBS). In the 2021 sustainability report, it is stated that PT Perusahaan Listrik Negara (Persero) has built an anti-corruption culture through education of integrity and transparency values to all company parties (PT PLN, 2021). In 2022 in the sustainability report, PT Perusahaan Listrik Negara (Persero) publicly stated that all company units began implementing ISO 37001:2016 as a form of commitment to bribery risk control and business integrity (PT PLN, 2022). At this stage, PT Perusahaan Listrik Negara (Persero) also began to introduce assessment indicators, such as the Compliance Maturity Level and Risk Maturity Index which measure readiness in carrying out anti-bribery management. Furthermore, in the 2023 sustainability report, 46 organizational units of PT Perusahaan Listrik Negara (Persero) have been fully certified with ISO 37001:2016. This implementation is supported by anti-bribery policies, the establishment of an Anti-Bribery Compliance Officer (ABCO) structure, and regular integrity training for employees. In addition, 728 reports have been received and followed up on the fraud reporting system through the Whistleblowing System, which shows that the effectiveness of ISO existence is very high in 2023. The Good Corporate Governance score of 90.510 (very good category) and 100% LHKPN compliance by mandatory reporting employees at PT Perusahaan Listrik Negara (Persero) show a real commitment to transparency and accountability according to ISO 37001: 2016 standards (PT PLN, 2023). While in the annual report of PT Perusahaan Listrik Negara (Persero) from 2021 to 2023, it shows that ISO 37001: 2016 is not an independent instrument but must be the basis for the combined company system. With an internal Good Corporate Governance score of >90, the implementation of ISO 37001:2016 at PT Perusahaan Listrik Negara (Persero) shows that ISO 37001:2016 best practice can be a strategic tool in reducing fraud risk, strengthening organizational ethics, and building a sustainable bribery risk management system (PT PLN, 2023).

The second certified SOE that the author makes as an object of comparison is PT Semen Indonesia (Persero). PT Semen Indonesia (Persero) as a large SOE in the cement and building materials industry has successfully

demonstrated a commitment to building clean corporate governance through the implementation of an Anti-Bribery Management System (ABMS) based on ISO 37001:2016. In this SOE, the author again conducted a longitudinal study in the last 2 years. Based on the annual report in 2023, PT Semen Indonesia (Persero) stated that it had implemented an Anti-Bribery Management System based on ISO 37001:2016 as part of efforts to strengthen Good Corporate Governance (GCG) (PT Semen Indonesia, 2023). This system is of course carried out in conjunction with the gratuity reporting policy, work ethics guidelines, and internal controls managed by the compliance function and internal audit where there is no detailed statistical report regarding the effectiveness of fraud reporting so that it is only a formal implementation.

Then, in the annual report in 2024, PT Semen Indonesia (Persero) began to show substantial system strengthening that was not only an affirmation of continued implementation (PT Semen Indonesia, 2024). This can be seen from the expanded scope of the Whistleblowing System (WBS), the improvement of the gratification reporting system, and the strengthening of the supervisory mechanism in the company's compliance structure. There is also the involvement of third parties, such as vendors in the screening and compliance process. To increase effectiveness, it can be seen from non-financial indicators, such as a decrease in LTIFR (Lost Time Injury Frequency Rate) from 0.27 in 2023 to 0.14 in 2024 which strongly indicates an increase in internal control and a culture of compliance in the work environment. In addition, there are additional indicators of thermal substitution rate, increased energy efficiency and governance in the form of solar energy of 6.5 MWp, and the implementation of LHKPN reporting which remains a consistent obligation. So that both internal and external compliance performance always increases from year to year, in line with the implementation of ISO 37001:2016 and a stronger anti-corruption culture. Thus, ISO 37001:2016 at PT Semen Indonesia (Persero) is no longer positioned as administrative only, but as a tool to strengthen governance and mitigate fraud risks.

Meanwhile, the sustainability reports of PT Semen Indonesia (Persero) in the same years, namely 2023 and 2024, show a commitment to clean corporate governance and integrity. First, in terms of commitment to governance and SMAP, in 2023 this commitment is evidenced by full support in the Sustainable Governance section with exposure to the code of ethics, LHKPN, and reporting system. While in 2024, the commitment is shown in the Anti Bribery and Anti-Corruption Support section which is further expanded including an emphasis on risk management and conflict of interest. This shows that PT Semen Indonesia (Persero) is consistent in building an anti-corruption culture and strengthening the internal control system in line with the elements of ISO 37001: 2016. Secondly, in terms of the appointment of supporting structures and units in this sustainability report, the Sustainability Committee and governance committees that support the oversight of ESG performance are observed to be the same. This is very much in line with ISO 37001:2016 which requires a specialized unit (anti-bribery compliance function) and top management involvement in the supervision of anti-bribery policies.

Third, in terms of transparency and reporting of ESG performance, both reports use GRI standards and POJK 51/2017, including Scope 1 and 2 indicators of greenhouse gas emissions, as well as emission reductions, which are important requirements towards full SMAP integration. This shows that PT Semen Indonesia (Persero)'s ESG reporting strongly maintains accountability and transparency, which are key in ISO 37001:2016. Fourth, in terms of social and CSR performance, there is a consistent amount of costs and reach of beneficiaries, namely in 2023 the CSR costs obtained amounted to IDR 145 billion with 1.2 million recipients. Whereas in 2024, the CSR costs obtained were IDR 112 billion with 789 recipients. Although there is a decrease in costs in 2024, PT Semen Indonesia (Persero) still maintains the consistency of social inclusion programs and HR training where it is an important part of anti-bribery awareness and training required in ISO 37001:2016.

As a comparison to the implementation of ISO 37001:2016 in fraud prevention efforts, the authors also analyze BUMNs that have not been certified, namely PT Dok and Perkapalan Surabaya (Persero). Based on the annual report in 2019 and direct confirmation from the company, PT Dok and Perkapalan Surabaya (Persero) does not yet have ISO 37001:2016 certification as an Anti-Bribery Management System (SMAP). The certifications it already has are ISO 9001:2015 (Quality Management), ISO 14001:2015 (Environmental Management), and OHSAS 18001:2007 (Occupational Safety and Health). The absence of ISO 37001:2016 indicates that the company has not adopted a structured and documented bribery prevention system according to international standards. Management's main focus during the reporting period was mostly on internal restructuring, profitability recovery, and operational synergies with other SOEs. Despite achievements in terms of increasing revenue and net profit, no statements related to anti-bribery commitments from the board of directors or integrity policies referring to the principles of ISO 37001:2016 were found (PT Dok dan Perkapalan Surabaya, 2019).

In this report, PT Dok and Perkapalan Surabaya (Persero) includes a commitment to the principles of Good Corporate Governance (GCG) through the existence of a Whistleblowing System (WBS), LHKPN reporting, and a gratification control unit. However, the company's GCG score only reaches 61.05, which is categorized as "quite good" by the Ministry of SOEs. This shows that despite efforts to improve governance, the effectiveness of fraud

prevention through internal systems is still not optimal, especially without the strengthening of the ISO 37001:2016-based system. From the aspect of fraud prevention policies, the company does not include a due diligence program for working partners, there is no anti-bribery training or socialization, and there is no official or special compliance unit that plays a role in managing the integrity system. Thus, the anti-fraud approach at PT Dok and Perkapalan Surabaya (Persero) is still partial and has not touched fundamental aspects such as top management commitment, anti-bribery policies, and integrated bribery risk audits.

Therefore, a strategy is needed to strengthen its role through the integration of ISO 37001:2016 with existing systems. This strategy is important so that ISO does not stand as a separate policy (stand-alone), but becomes part of a coordinated and mutually supportive fraud control and anti-bribery ecosystem. First, a strategy is needed in the form of integrity with the principles of Good Corporate Governance (GCG) consisting of transparency, accountability, responsibility, independence, and fairness as the main foundation in clean corporate governance and integrity. ISO 37001:2016 can be used as an indicator of the implementation of the principles of responsibility and independence if integrated into GCG guidelines that are binding for all company personnel. Second, a strategy is needed in the form of collaboration with the Internal Supervisory Unit (SPI), which is key in monitoring and evaluating anti-bribery policies.

SPI needs to be actively involved in the internal audit process related to the standard, including identifying policy gaps, evaluating control effectiveness, and ensuring incident reporting is done according to procedures. This collaboration will expand the scope of internal control without adding new structures, and push the application of ISO 37001:2016 from mere compliance to part of the company's risk management system. Third, a strategy is needed in the form of synchronization with the Whistleblowing System and Gratification Reporting policies. Where ISO 37001: 2016 requires the existence of a safe, effective and protected reporting system. In order for the system to be coordinated, synchronization is needed between the existing WBS procedures and the ISO 37001:2016 reporting policy including channel unification, confidentiality assurance, and follow-up handling.

## **CONCLUSION**

The implementation of ISO 37001:2016 as an Anti-Bribery Management System (ABMS) within State-Owned Enterprises (SOEs) is one of the strategic approaches in strengthening the fraud prevention system. Based on the results of normative analysis and comparative studies, it can be concluded that first, the contribution of policies and procedures in ISO 37001: 2016 is proven to support fraud prevention efforts through the establishment of policies, implementation of due diligence, establishment of a compliance system, violation reporting system, and training that forms a culture of integrity in the organization. Second, strengthening the role of ISO 37001: 2016 in preventing fraud is not enough only through formal certification, but also integration with the corporate governance system, risk management, and commitment from top management. Third, the comparative study that the author analyzes shows that certified SOEs have structures and systems with more integrity in fraud prevention efforts. Meanwhile, SOEs that have not been certified show weaknesses in supervisory structures and anti-bribery policies that are not systematic. Fourth, organizational size is not the main factor in success, but structural commitment, resource readiness, and integration of internal control systems are key in ensuring the effectiveness of ISO 37001:2016 implementation.

Based on this research, the author will provide several strategic recommendations. First, SOEs that have not implemented ISO 37001:2016 need to immediately adopt this standard as part of the governance and internal control system, not just an administrative effort or compliance formality. Second, the Ministry of SOEs needs to make a firmer and more progressive supervision policy towards the implementation of ISO 37001: 2016 in all SOEs including through periodic evaluations, incentives for those who successfully implement, and sanctions for those who do not show progress in implementation. Third, it is necessary to increase integrity training and education not only for internal employees but for all business partners and third parties as part of efforts to build a business ecosystem free from bribery and corruption. Fourth, it is necessary to integrate ISO 37001:2016 with other digital and governance systems, such as Enterprise Risk Management (ERM) and Good Corporate Governance (GCG) to strengthen the prevention of SOEs against potential fraud, and encourage efficiency as well as transparency in business decision making.

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## FRAUD IN THE BUMN ENVIRONMENT: ISO 37001:2016 AS AN ANTI-BRIBERY MANAGEMENT SYSTEM (SMAP)

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