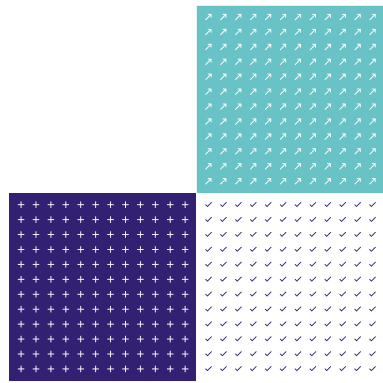


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UKAS guidance for bodies offering certification of Anti-Bribery Management Systems

Draft for consultation



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Changes since last edition

- Scope section expanded to reference ISO 37001:2025
- NACE 2 code changed to NACE 2 division
- References section update
- Other minor editorial changes

1. Introduction

1.1 Scope

This document has been produced as guidance on the requirements and technical competencies set out in ISO/IEC TS 17021-9: 2016 for certification bodies seeking accreditation under ISO/IEC 17021-1: 2015 to certify to ISO 37001: 2025 *Anti-bribery Management Systems - Requirements with guidance for use*. The revised standard replaces ISO 37001:2016 which was withdrawn by ISO on 28th February 2025. From a technical standpoint, there are additional requirements in this updated standard that affect the wider Anti-Bribery Management System (ABMS) certification standard.

1.2 Background

The international ABMS standard ISO 37001:2016 was initially approved for British publication on 31 October 2016 and has since been replaced by the revised ISO 37001:2025 standard.

The ABMS standard incorporates the amendment *ISO 37001:2016/Amd 2024* (climate change) and reflects the latest harmonized structure for ISO standards. Certification Bodies (CBs) can be accredited against ISO/IEC 17021-1:2015 for audit and certification in accordance with this management system standard. The key elements of this updated management system standard are to enable organisations to:

- prevent, detect and respond to bribery and comply with anti-bribery laws
- identify and regularly review risks in relation to the threat of bribery
- implement measures to minimise risks
- implement a management system that is reasonable and proportionate to the risks associated with the organisation
- monitor anti-bribery procedures and ensure they remain effective

1.3 The main changes are as follows:

- subclauses were added on climate change and stressing the importance of the anti-bribery culture within the organisation
- conflicts of interest were addressed which includes all levels of the organization
- the concept of the anti-bribery function has been clarified
- increased focus on risk management and due diligence

A supporting ISO Technical Specification document has been published (ISO/IEC TS 17021-9:2016) which covers the competency requirements for personnel auditing and conducting other certification functions for anti-bribery management systems. The requirements of ISO/IEC TS 17021-9:2016 are still applicable to ISO 37001:2025 certification, although the standard is under review and additional requirements may be published in a revised standard at a later date.

A [Technical Bulletin](#) was published on the UKAS website for the ISO 37001:2025 transition to detail transition processes and timelines.

2. UKAS assessment approach

2.1 Accreditation

UKAS will accredit Certification Bodies for ABMS using ISO/IEC 17021-1:2015 as the standard for accreditation supported by the requirements of ISO/IEC TS 17021-9:2016 “Competency requirements for auditing and certification of anti-bribery management systems”. At this juncture, Certification Bodies will be accredited to certify organisations to ISO 37001:2016 but will need to demonstrate conformity to the revised standard as a part of the transition process referenced above.

Certification Bodies wishing to apply for accreditation are required to use the standard application process as detailed on webpage [How to apply for accreditation | UKAS](#). They will need to provide details of the scope and geographical locations where they wish to offer accredited certification and provide the documentation as detailed in section 2.4 of this document.

2.2 Accreditation scoping

UKAS will scope the accreditation for ABMS certification by the following *Scope Description Groups* identified in [Table 1](#) below. These groups are based on similar bribery risks in the market sectors and perceived risks published by Transparency International¹. The accreditation schedule will also include geographical scoping. The CB will need to demonstrate knowledge and awareness of bribery risks and controls associated to Scope Description Groups and the geographical locations it is operating within, as per the scope of accreditation.

2.3 Risk-based approach

While the principles of ISO/IEC 17021-1:2015 clause 4.8 apply, there are specific risks associated with bribery that will be considered as part of UKAS assessments. Bribery risks may include, but are not limited to:

- **Country risk:** How prevalent bribery is in each country of operation. Reference can be made to risk ratings and country reports such as in Transparency International’s *Corruption Perceptions Index (CPI)*, and from other international organisations such as the World Bank.
- **Sector risk:** Whether the sectors in which the client organization is active are exposed to bribery. Transparency International’s *Bribe Payers Index (BPI)* ranks business sectors according to the likelihood of bribes being paid by companies in these sectors.

- **Business partners' risk:** Whether the organization is involved in business relationships such as third-party sales agents, consultants, professional advisors and similar which it does not fully control. The same applies to interactions with those in the supply chain or when the organization is part of a consortium or joint venture.
- **Business activity risk:** How large and transparent the transactions in the organization's business activity are. Bribery is more likely to occur in complicated transactions with sophisticated structures than in a simple and transparent environment.
- **Public sector risk:** How much interaction there is with public officials in certain activities. ISO 37001:2025 applies to the private as well as the public sector which may include state owned enterprises. Bribery is more likely to occur while interacting with the public sector, for example in construction or the energy sectors.

In all these areas immediate risk may be discovered through open searches on:

- Pending or actual bribery cases (or similar such as grand corruption, fraud, embezzlement, money laundering and similar) by those connected to the organization especially directors, shareholders and other associated persons
- International sanctions such as on oil, components, funds transfer and others
- Government connections and especially with 'politically exposed persons' (PEPs)
- Business sectors where there are known incidents of, or a propensity for, bribery e.g. high value contracts, organized crime
- Evidence of offshore arrangements for financial transactions and business associates

These risks will have an inherent impact on the CAB's ability to clearly meet the requirements of the (clause 9) of ISO/IEC 17021-1:2015, when conducting pre-certification activities, planning and conducting audits, and performing certification decisions.

Although IAF MD 5 is not mandatory for ABMS, additional factors included in the document *may* be used to determine audit time by the CAB, and therefore UKAS may consider these when assessing conformity with clauses 9.1.4.1 and 9.4.1.2 of ISO/IEC 17021-1:2015. This will allow UKAS to confirm whether sufficient time has been provided to plan and accomplish a complete and effective audit of the Anti-Bribery Management System, including determination of the risks associated with the activities of the client organisation.

Determination of risk made by the CAB will also be considered by UKAS when selecting witnessed assessments for initial assessment or ongoing surveillance and reassessment activities.

Table 1 – ABMS scope

Scope Description Groups [economic sector / activity]	Related IAF Codes as detailed in IAF ID1	NACE 2 Division
Agriculture/forestry and fisheries	01	01, 02, 03
IT/Telecommunications	31 (comms only), 33	58, 59, 60, 61,62,63
Light and heavy manufacturing	3, 4, 5, 6, 7, 12, 14, 15, 17, 18 (exclude weapons), 19, 20, 23 (exclude medical devices)	10, 11, 12, 13, 14, 15, 16, 17, 18, 20 (excludes 20.51 – explosives), 22, 23 (exclude 23.5 and 23.6 concrete/plaster), 24, 25 (exclude 25.4 – weapons) , 26, 27, 28, 29, 30 (excluding 30.3 & 30.4 – air craft, military), 31, 32 (exclude 32.5 – medical and dental instruments), 33 (exclude 33.16 – repair of aircraft and spacecraft)
Aerospace & arms, defence and military	18 (weapons), 21, 36 (defence related)	20.51, 25.4, 30.3, 30.4, 33.16, 84.22
Banking and finance Real estate, property, legal business services	32, 35 (legal and accounting)	64, 65, 66, 68, 69, 92
Construction and public administration and contracts	16, 28, 36	23.5, 23.6, 41, 42, 43, 84 (excluding 84.22)
Power generation and transmission, mining, oils, gases / utilities	02, 10, 11, 24, 25, 26, 27	05, 06, 07, 08, 09, 19, 35,36, 37, 38, 39, 46.12
Pharmaceutical & healthcare	13, 23 (medical devices), 38	21, 32.5, 46.46, 86, 87, 88
Transport and storage	22, 29 (vehicles), 31 (except communication)	45, 49, 50, 51, 52, 53
Printing/publishing, consumer and social services, education and engineering services	08 (publishing), 09 (printing) 29 (non-vehicles and pharmaceuticals), 30, 34 (engineering services), 35 (non-legal and accounting), 37 (education), 39	46 (except 46.12 – agents for mining, 46.46 – pharma), 47 55, 56, 70, 71, 72, 73, 74, 75, 77, 78, 79, 80, 81, 82, 85, 90, 91, 93, 94, 95, 96, 97, 98, 99

2.4 Application requirements

For Certification Bodies applying for ABMS accreditation, the information required by the application form and the following must be provided to UKAS:

- Management system documentation which has been updated as a result of the implementation of ABMS certification activities
- Supporting ABMS scheme documentation (e.g. quality manual, policies, procedures, documents and forms)
- Evidence of the design processes undertaken to establish requirements for the new scheme, including transition requirements for ISO 37001:2025
- Training requirements and material for key roles (application review, audit team, reviewers and certification decisions)
- Competence criteria and evaluation process for key roles in defined technical areas
- Details of the structure of audit teams, along with numbers of authorised auditors and technical experts (if relevant)
- Confirmation that the CAB has at least one client and the submission of the list of clients to assist with identifying suitable witness audits

2.5 Assessment approach - initial

UKAS' assessment approach for ABMS applications requires an initial desktop assessment of the submitted documentation to confirm whether the CB is ready for an on-site assessment. UKAS shall undertake a head office visit or visit to the location from where the scheme is managed, to assess the implementation of the scheme. UKAS will assess the implementation of the scheme at other key locations included in the application and this may involve visiting all or some of these locations depending on the centralised controls demonstrated at the CB head office.

The head office assessment will involve the review of the implementation of the ABMS scheme into the management system, the ABMS scheme requirements and the technical competence of the relevant personnel to deliver the scheme. As part of the assessment the CB will need to provide access to staff undertaking key roles for technical interviews at the time of the visit. The key roles may typically include staff responsible for the development and technical management of the scheme, the application review process, planning, auditing and certification decision. UKAS will also need to have access to any technical experts used by the CB.

For Certification Bodies that have a limited number of clients across the technical scope they are applying for and therefore limited opportunity for UKAS to review the implementation of the process in different market sectors or geographical location, UKAS will also use other assessment tools to confirm the robustness of their process. One of the key aspects of the requirements of ISO 37001:2025 and ISO/IEC TS 17021-9:2016 is in the ability of the CB to undertake and document appropriate background research into its clients to identify the potential bribery risks and verify the effectiveness of the client's risk assessment processes. The effectiveness of the CB's background research process will be assessed by the UKAS assessment team and be verified as part of the witness audits.

UKAS will undertake a minimum of 2 witness audits as part of the initial assessment process and one of these shall include a stage 1 and a stage 2 audit for at least one client (i.e. S1 and S2 for the same client). In the absence of an initial audit opportunity, UKAS may consider alternative witnessing options in line with IAF MD 17. UKAS will also consider the level of assurance provided by the audits, along with all other assessment information, to determine if additional audits need to be witnessed prior to, or as a condition of grant of accreditation.

Where a CAB is issuing certificates into multiple geographic locations, or is conducting key activities in those locations, additional witness assessments may also be required. It is expected that the audits witnessed are related to client activities that are subject to medium to high (perceived/actual) risk of bribery (market sector and/or working in specific geographical location). For geographical location risks this would equate to countries with scores below 70 on the latest Transparency International Corruption Perception Index ([Home - Transparency.org](https://www.transparency.org)). For market sectors the following table provides some guidance. If the scope of application includes high risk sectors, then UKAS will witness at least one in those sectors:

2.6 Assessment approach - surveillance

After the grant of accreditation for the ABMS scheme, UKAS will perform ongoing surveillance activities. These will typically include an annual visit to a number of the key locations covered by the scope of the accreditation for ABMS using a risk-based approach. It will also involve at least one witness audit to be determined by the assessment team. The CB must provide a list of ABMS audits prior to their annual visit and UKAS will select an audit of a medium/high risk client and medium/high risk geographical location to witness. This will typically be in an area not witnessed before.

Please note that the witness audits are likely to be outside the UK.

3. Guidance for Certification Bodies

3.1 Scope Description Groups and related technical areas

UKAS will grant accreditation using the Scope Description Groups detailed in section 2.2 and also identify geographical locations where the CB has demonstrated competence to deliver an effective audit. CBs may wish to consider these groupings when determining specific technical areas within each scope category. The CB will need to demonstrate its understanding of the local bribery risks via predetermined risk assessment or an effective process for identifying the risks during the background research stage (see section 4.3).

3.2 Competence

Certification Bodies are required to determine the competence criteria for personnel involved in the management and performance of ABMS audits and other certification activities. Competence criteria shall be determined with regards to the requirements of the ABMS standard, for each technical area, and for each function in the certification process. For ABMS specific requirements relating to competence, criteria have been established in ISO/IEC TS 17021-9:2016. The CB audit team needs to have a practical knowledge and understanding of how bribery may occur in the specific business sector and geographical location for the client, as the channels and mechanisms for bribery may be different between Scope Description Groups.

3.3 Audit team competency

ISO/IEC 17021-1: 2015 requires the audit team to have knowledge of the client's business sectors in terms of terminology, practices and process in the context of the ABMS. It needs to know the client sufficiently well to understand its business operations and how it can apply the requirements of the management system. In addition, ISO/IEC TS 17021-9:2016 requires the audit team to have knowledge and skills in designing and evaluating anti-bribery controls and investigating bribery as well as designing or implementing an ABMS or similar compliance management or internal control system.

The audit team will therefore need to demonstrate knowledge of the bribery risks pertinent to the client's commercial operations and where it operates, in order to make judgements on the overall completeness of the client's risk assessment and whether the client's preventive measures are adequate and effective in practice.

The audit team will also need to have knowledge of the applicable law(s) and bribery risks associated with the countries, regions and markets in which the client operates. (ISO/IEC 17021-1:2015 clause 7.1.1).

The CB will be required to provide evidence of its training and evaluation processes for determining the competencies of all those involved in the certification process. Annex A of ISO 37001:2025 has useful practical guidance on the detailed requirements of the standard.

If a CB plans to cross train auditors from other management systems they will need to demonstrate how the audit team has acquired the practical understanding and knowledge of the bribery risks and what appropriate controls would be in the sector/geography they are authorised to audit in, in addition to understanding the concepts of ABMS and requirements of ISO 37001:2016.

4. Guidance in applying ISO/IEC 17021-1 for ABMS certification

4.1 Scoping of certification

If a CBs client is requesting specific exclusions to geographical locations or activities (e.g. no sales, operations, suppliers, business associates and existing markets) the CB will need to confirm that these exclusions do not present bribery risks which might undermine the scope and operation of the anti-bribery management system. If key areas are excluded, then justification would be required as to how certification can be offered.

It will be necessary for a CB to document its policy on certification scope so that applicants are aware of the CBs expectation with regards to the extent of coverage of the ABMS within the client's legal entity.

4.2 Application and application review

The application and application review processes of CBs certifying to ABMS will need to ensure that the extent to which it gains an understanding of the potential client is sufficient to enable a reliable commercial proposal/quotation to be provided. It is recognised that it might be necessary to re-validate the stage 2 duration and therefore costs at the Stage 1 of the initial audit. Key information which a CB needs to consider as part of the application review would be similar to "Context of the organisation" as set out in section 4.1 of ISO 37001:2025.

To understand the business context, the audit team will need to conduct independent research related to its client, including its legal basis, business model and operating environment, (ISO/IEC TS 17021-9:2016 clause 5.3.2) before conducting the Stage 1 visit. The level of this background research (see section 4.3) may be based on similar information to that which a client needs when undertaking its risk due diligence (e.g. as set out in the guidance in A.10 of ISO 37001:2025).

4.3 Background research on clients

CBs should consider undertaking background research through the internet (i.e. open-source investigation tools and techniques) and public information held in relevant countries to assure themselves that the client has no additional risks such as pending bribery allegations/cases, is not subject to sanctions and does not have connections to politically exposed persons or to adverse media reports which have not been disclosed. CBs should also take into account the legal standing/commercial registration of the client and its ownership, especially if state owned. A simple review of the information provided by the client in the application and a review of details on their website is unlikely to be adequate research.

The CB will need to demonstrate its research process and how that research is recorded as part of the Stage 1 and 2 processes and used by relevant personnel undertaking certification activities (ISO/IEC 17021-1:2015 Annex 1). To ensure consistency it is envisaged that the CB may need a documented procedure outlining the way this independent research is undertaken. Background research should be a part of the CB's initial decision-making process when deciding whether or not to proceed with certification and should be undertaken before the CB issues any form of contract with the client.

Some factors of bribery risks which need to be considered are:

- the client's risk profile to support an anti-bribery risk assessment
- the socio-economic and socio-political risk factors adopted and implemented within a client anti-bribery risk assessment
- the threat sources, threat actors, motivation levels and threat capabilities in order to confirm that a client has selected and applied appropriate controls
- the clients monitoring controls for behavioural and systems analysis

- awareness of applicable bribery law which may affect areas such as the gifts and hospitality policy. Related laws in countries of operation (e.g. the UK Bribery Act 2010, US Foreign and Corrupt Practices Act, Sapin 2 (France) and many other countries which today incorporate a corporate liability offence, some with extra territorial reach
- ISO 31000:2018 Risk Management Guidelines is a useful tool in building a risk approach

4.4 Stage 1

Stage 1 is primarily to confirm a client's readiness for the audit as per the objectives listed in ISO/IEC 17021-1:2015.

To progress from Stage 1 to Stage 2 the auditor/team is expected to confirm that the client has identified and documented the bribery risks which they might reasonably anticipate (ISO 37001:2025 clause 4.5). The auditor/team will need to confirm that the appropriate bribery risks and control measures have been determined for the organisation, relevant to its business model, operating environment and external and internal relationships including supply chain arrangements.

The auditor/team will need to gain assurance that the client has identified all business associates and third parties (as defined in ISO 37001:2025 clauses 3.25 and 3.27) and the bribery risks they may present to the client.

The auditor/team will need to determine the locations which need to be audited to ensure effective implementation of the ABMS. Factors¹ to consider might include the level of country risk, higher risk sectors, jurisdictions and the management and role of business associates and third parties such as suppliers and other stakeholders. Outsourced activities will not be included in the scope of the audit directly, but (as with ISO 9001) the management of outsourced activities will need to be included in the overall audit processes.

It is envisaged that the client's bribery risk assessment and the factors above will inform the audit team of the audit approach and duration to be undertaken for Stage 2 (ISO/IEC 17021-1 clause 9.1.4.2g).

4.5 Stage 2

The Stage 2 initial audit, and subsequent surveillance/re certification is to confirm the effectiveness of the ABMS in preventing the opportunity for bribery and monitoring the arrangements (and indicators) accordingly; for instance, that they are, and remain, fit for purpose.

The majority of bribery prosecutions have involved the use of business associates (intermediaries such as sales agents, consultants or similar) or other third parties. The audit team will need to confirm that the client has identified and conducted an appropriate level of risk based due diligence for each of its identified business associates and relevant third parties is managing them accordingly. In addition, the audit will need to review how the client is ensuring that their associates, where there is more than a low bribery risk, have implemented their own anti-bribery controls or adopted the anti-bribery controls of the client (ISO 37001:2025 clause 8.5).

Principle 3 Risk Assessment in the Guidance to the Bribery Act 2010 states in section 3.4 that the "risk assessment that applies to a commercial organisation's domestic operations might not apply when it enters a new market in a part of the world in which it has not done business before". If a CB with connections to the UK is offering global certification for a specific client activity, the audit by the CB of the client's ABMS shall establish confidence that the client's risk assessment process can be evidenced. This is to ensure it is sufficiently robust and inclusive to deal with changes in geographical operations, and considering potential new market opportunities, location of operation, local business culture, management team, sales, marketing, procurement, supply chain and manufacturing and its business associates and third parties.

A new requirement in ISO 37001:2025 clause 5.2 is that the “organization shall develop, maintain and promote an anti-bribery culture at all levels within the organization”. There is guidance to the auditing and evidencing of this requirement in the Annex to the standard at clause A.5.2.

5. References

- 1) The annual [Transparency International Corruption Perception Index](#)
- 2) ISO/IEC 17021-1:2015 Conformity Assessment – Requirements for bodies providing audit and certification of management systems Part 1: requirements
- 3) ISO/IEC TS 17021-9:2016 Conformity assessment – Requirements for bodies providing audit and certification of management systems Part 9 – Competence requirements for auditing and certification of anti-bribery management systems
- 4) ISO 31000:2018 Risk Management Guidelines
- 5) ISO 37001:2025 Anti-bribery management systems – Requirements with guidance for use
- 6) EA 2-13 M:2019 EA Cross Border Accreditation Policy and Procedure for Cross Border Cooperation between EA Members
- 7) IAF MD 1:2023 IAF Mandatory Document for the Audit and Certification of a Management System Operated by a Multi-Site Organization
- 8) IAF MD 5:2023 IAF Mandatory Document for Determination of Audit Time of Quality, Environmental and Occupational Health and Safety Management Systems.
- Note ISO 37001:2025 Man-days calculated in accordance with QMS
- 9) IAF MD 11:2023 IAF Mandatory Document for the Application of ISO/IEC 17021-1 for Audits of Integrated Management Systems
- 10) IAF MD 12:2023 Accreditation Assessment of Conformity Assessment Bodies with Activities in Multiple Countries