

Indian Standard

**GUIDANCE ON FRAUD AND CORRUPTION CONTROL
BY AN ORGANIZATION**

1 SCOPE

1.1 This standard provides guidance for prevention and control of fraud and corruption by an organization irrespective of its size, type, location or nature of activities.

1.2 This standard is generic and is not intended to enforce uniformity of practices or overwrite the existing rules and regulations as they would vary from organization to organization depending upon its structure, policies, objectives, products and services, processes and specific practices employed.