Profiling Fraudsters: Empirical Evidence from The Malaysian Anti-Corruption Commission Website

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Abstract

Cases of fraud involving public servants have become public attention since they are entrusted to serve the public and manage the public fund. Corruption incidence among public servants led to a trust deficit and tarnished the image of public sector agencies. Even though public sector agencies in Malaysia including the Malaysian Anti-corruption Commission (MACC) are transparent in disclosing details of offenders via their website to raise public awareness, cases involving fraud among public servants remained entrenched. At the national level, the National Anti-corruption Plan (NACP) 2019-2023 has been introduced in 2019 as part of the Malaysian government's effort to counter corruption since 63.3% of corruption complaints came from the public sector. In addition, Transparency International reported a Corruption Perception Index of 48 for Malaysia in 2021 and ranked 62 out of 180 countries. This indicates that the perceived level of corruption in Malaysia is still high with the government struggling to combat corruption within the public sector. In light of this predicament, this study compiles a profile of fraudsters among the public servants convicted under Malaysian law. This study adopted a qualitative stance using secondary data with a content analysis on real cases disclosed on the MACC website from the year 2019 to 2021. Findings revealed that most of the public servants' offenders are the enforcement officers with bribery cases involving as low as RM20. This study may act as an eye opener to the public on the amount and extend to the fraud committed by public sector employees. Apart from that, it may also assist authorities to plan strategies for mitigating the incidence of fraud among public servants.

Keywords: Fraudster, Public Servant, Profiling, Enforcement Officer

Introduction

Among the most controversial fraud cases involving money laundering offences in Malaysia is the 1MDB corruption scandal. On 23 August 2022, the former Prime Minister of Malaysia, Dato' Sri Najib Tun Razak has been sentenced to 12 years imprisonment and a fine of RM210 million by the High Court of Kuala Lumpur. In delivering the verdict, the learned judge considered a series of actions committed by him, which solemnly displayed that he has an

interest beyond the public office. He was found guilty of criminal breach of trust, money laundering and abuse of graft, abuse of power, and money laundering in a total of five criminal cases linked to 1MDB (Singh et al., 2022). On the other hand, such lawsuits filed in the United States (US) courts by the Department of Justice alleged that an estimated USD4.5 billion was misappropriated from 1MDB by high-level officials of the fund and their associates. 1MDB is being investigated by at least six countries including Singapore, Switzerland, and the United States of America. The 1MDB scandal has indeed caught the world media attention from the amount and the public figure involved. Needless to mention, it has also become a prominent precedent case involving public servants (through their position in a country's top management) exploiting their position for personal gain. In addition, Transparency International (n.d.) has ranked Malaysia 62 out of 180 countries in terms of the Corruption Perception Index (CPI) 2021 with a score of 48. A CPI measurement is denoted 0 for highly corrupt, while a score of 100 denotes that the country is very clean and free from corruption. With such a score, Malaysia can be considered a very corrupt country, which is indeed worrying if left untackled.

Fraud cases involving the public sector are also economically costly to the affected countries. A recent global report on Occupational Fraud 2022 covering 2,110 cases from 133 countries reported total losses of more than USD3.6 billion. It has been also estimated that organizations lose 5% of revenue to fraud each year with an average loss of USD1.7 million per case (Association of Certified Fraud Examiners, 2022).

Fraud cases in the public sector are not only a matter of integrity, but most importantly, it is also costly to the nation as the public has to bear the losses of the perpetrators. As more cases involving public servants are being reported in Malaysia, this study focuses on employee embezzlement and corruption, which have contributed to the bad image of the government sector. To delve deeper into this issue, it is crucial to understand the profiling of these perpetrators. Profiling studies may assist authorities and professionals to prevent or mitigate fraud cases from being rampant by understanding the pattern of the demographic of perpetrators. Hence, this study gathered the perpetrators' data disclosed on the Malaysian Anti-corruption Commission (MACC) website and analyzed them based on the demographic and cases involved.

Literature Review
Definition on Fraud
The Association of Certified Fraud Examiners (ACFE) has introduced the 'Fraud Tree' for the investigation of fraud. The three key branches of the Fraud Tree are asset misappropriation, corruption, and fraudulent reporting. Every branch of the Fraud Tree is then divided into sub-branches as shown in Figure 1. This study concentrates on the corruption area, particularly cases involving public servants.
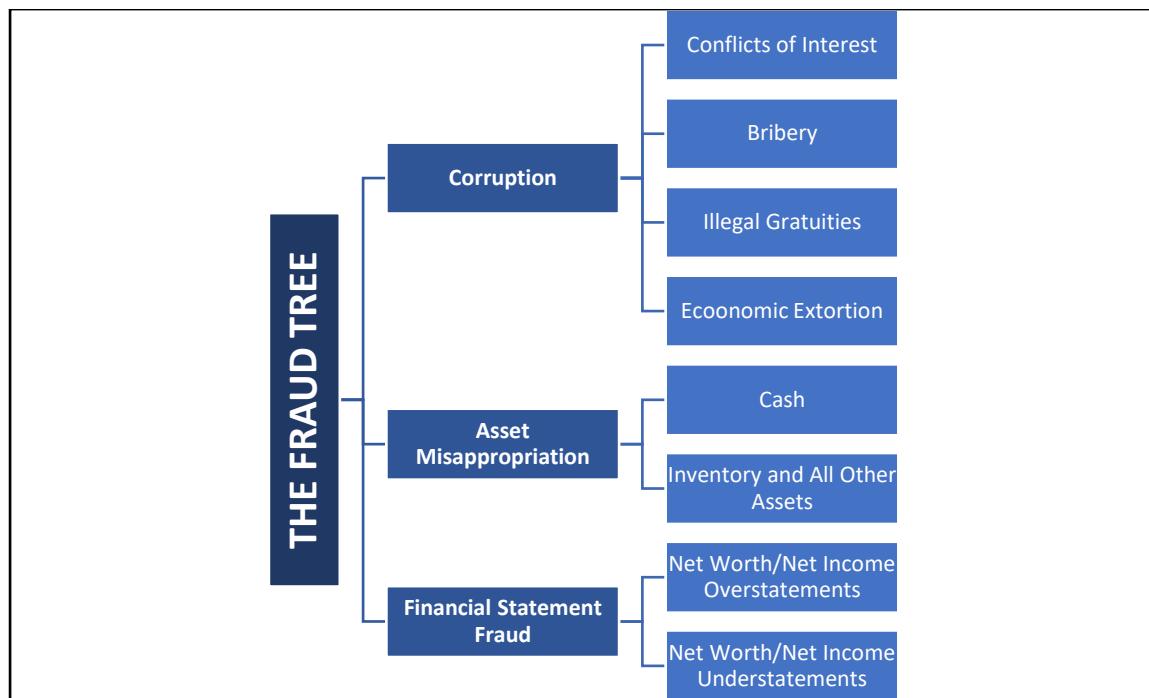
Figure 1: Fraud Tree
Source: Occupational Fraud 2022: A Report to the Nations

ACFE's Occupational Fraud 2022: A Report to the Nations defines corruption as a scheme in which an employee misuses his or her influence in a business transaction by violating his or her duty to the employer to gain a direct or indirect benefit. According to Fraud Tree, corruption is sub-categorized as conflict of interest, bribery, illegal gratuities, and economic extortion. Conflict of interest refers to the conflict of interest between the public duty and the private interest of a public official, in which the official's private-capacity interest could influence the performance of their official duties and responsibilities (Association of Certified Fraud Examiners, 2022). On the other hand, bribery can be defined as offering, promising, giving, accepting, or soliciting of an advantage as an inducement for an action that is illegal, unethical, or a breach of trust (Transparency International, 2012). Inducements can be in the form of money, gifts, loans, fees, rewards, or other advantages (taxes, services, donations, or even favors). The third twig of the corruption branch, illegal gratuities, can be defined as something of value that a person gives, offers, or promises to; for instance, an agent of the Inland Revenue Board for, or because of, an official act to be performed by the recipient that the person would not otherwise be entitled to. The last subcategory, namely economic extortion, is a kind of fraud when the perpetrator (employee) demands payment from a salesperson or vendor to influence or make the decision of a company in that favor of the vendor (Hall, 2015).

Acts in Malaysia Governing Fraud Cases

The Malaysian government has established several Acts relevant to the issue of fraud involving public servants. The involvement of public servants in any impeachment of law is indeed intolerable as stated in Article 13 of the Federal Constitution; "*No one should be deprived of his rights to acquire property save in accordance with law*". This is like Article 17 of Universal Declaration of Human Rights 1948, which stated that "*everyone has the right to*

own property alone as well as in association with others" and "*No one shall be arbitrarily deprived of this property.*"

On the other hand, section 23 of Malaysian Anti-corruption Commission (MACC) Act 2009 elaborates that "*abuse of power may take place when a person who is a member of a public or government body uses his position or the office in deciding or acting for the benefit of himself, his relative or associate*". The section provides two pertinent elements of the offense of using office or position for gratification either for himself or his relatives even associates. Firstly, the accused is an officer of a public body (a member of the administration/ a Member of Parliament/ any person remunerated from public funds). Secondly, such an officer who is the decision maker or takes any action in any matter (or any relative of an associate) has a direct or indirect interest in which he or she is presumed to use his or her office or position for gratification. Important sections under the three main acts governing the public servants concerning fraud activities in Malaysia can be referred to in the Appendices section.

Fraud in Public Sector Employee

Most nations around the world, especially developed and developing countries, are concerned about dishonest public officials. The public sector's reputation is tarnished by officials' abuse of power, such as that of police officers. Hence, numerous instances of fraud have been discovered within government agencies. Bakri et al (2015) commented that even though police officers disapproved of abnormal behavior, studies have revealed the wrongdoing of government officials and the low opinion of the public regarding their integrity. Numerous studies of fraud in government agencies have been conducted; for example, in subsidy distribution (Wang et al., 2022), public elections (Warner et al., 2021), healthcare services (Koreff et al., 2021), and welfare program benefit distribution (Azevedo et al., 2021).

In the context of this study, misconduct by public officials encompasses a broader group of people employed by the nation's government. There are instances of diplomatic personnel and foreign civil servants committing crimes while performing their official duties. These officials engaged in financial and economic crime while abusing their diplomatic immunity and privileges. Due to these privileges, it is challenging to find and bring charges for this violation (Zabyelina, 2016).

Kemp (2010) also asserted that combating fraud and mistakes in the public sector might assist the British government in decreasing the growing deficit by £25 billion yearly. This demonstrates the significant influence of fraud on a nation's economy. Therefore, knowledge should be communicated to create a sustainable, accountable, and less corrupt public sector. Simultaneously, increased attention must be paid to investigations into the human cost of illegal conduct, which causes human misery, inequality, and lifetime costs (Paterson et al., 2019).

After May 2018's shift in the Malaysian government, high-profile frauds and financial malpractices continue to make the news. Corruption, financial misbehavior, and malpractices among public officials are always linked to improper auditing and inadequate internal control mechanisms. Hence, whistleblowing practices have been implemented to lessen the unfavorable perception of public sector fraud. Nevertheless, the increase in number of fraud cases within government offices makes it unclear whether this approach is efficient and successful (Noor & Mansor, 2019). The introduction of the Management Accounting Award for Public Sector Organizations is an additional positive step that can be taken to stimulate effective and efficient decision-making processes to suit the contexts of public sector

organizations. This step is essential for improving the state of corruption in public sector agencies (Abdul Rahman et al., 2015). Meanwhile, due to the low opinion on public officials' integrity, Peerthum et al (2020) suggested the need to instill public trust in the issue of corruption and prepare an integrity framework in government organizations to confront corruption.

The Malaysian Prime Minister's Department in its NACP 2019-2023 has identified several factors that contributed to corruption in Malaysia based on more than 20,000 complaints received by MACC from 2013 to 2018. Using the Pareto Analysis, the report summarized 80% of the corruption complaints received, which concentrated on four causes namely administrative failure (manipulation of systems and procedures) (36.43%), conflict of interest in terms of discretionary power, absolute power, and political interference (33.12%), weak internal control and non-compliance (18.97%) and lack of transparency (6.45%) (Prime Minister's Department, 2019).

Profiling Fraudsters

The latest global online survey on Occupational Fraud 2022 by ACFE involved 53,118 Certified Fraud Examiners (CFEs) from July to September 2021 with 2,110 complete responses. The survey revealed 73% of male fraudsters, which is in line with the trend analysis over a 10-year study span by ACFE showing that 65% of fraudsters in 2012 were males and then increased to 73% in 2022. Hence, men perpetrating corruption have been showing an increasing percentage of fraud. Specifically in Southern Asia, male fraudsters comprised 95% as compared to only 5% of female fraudsters (Association of Certified Fraud Examiners, 2022). This finding also supports earlier studies where it was found that misconduct involving women was reported to be lower than their male counterparts among police officers (Hasell & Archbold, 2010); female business owners had fewer bribery cases (Breen et al., 2017) and an earlier study by Dollar et al (2001) also suggested that level of corruption involving women are low compared to their male counterparts in the government sector.

There are only several studies that discussed the age of fraudsters. An early study by Torgler and Valev (2006) concluded no correlation between age and corruption. However, a much later study by Peachey (2015) found that majority of fraudsters were over 40 years old. Later, Payne et al (2019), discovered that America's most wanted online offenders may be younger than all other offender types. A recent study by ACFE (2022), on the other hand, demonstrated the median age of fraudsters that lies between 31 to 45 years old, with a median amount loss of USD100,000. At this age, the perpetrators are perceived to have positioned themselves in high-ranking positions within their organizations (Association of Certified Fraud Examiners, 2022).

Ngosa and Mwanza (2021) conducted a study in Zambia and concluded that in the general educational sector, fraudsters are mostly accountants or a boss who hold senior management positions. Once the fraudster is confident in their ability to do the job and has earned the respect and trust of their co-workers, they may perpetrate the fraud. A fraudster is thought to be clever, outgoing, and well-educated. However, this finding contradicts the latest study by ACFE (2022), which reported that the majority (47%) of perpetrators have working experience of one to five years in their organizations, whereas the least occurred within those having tenure less than one year. This can be an indication that the fraudster pattern in terms of working tenure has changed its pattern and that younger staff have also committed fraud alongside their much older colleagues or superiors.

Preventive Measures to Mitigate Fraud

Past literature highlighted measures taken by countries to combat fraud. In the United Kingdom, a study by Button et al(2018) introduced the concept of corruptor pathogens (persons who make the first approach by offering or demanding a bribe) to recruit other human pathogens using profiling, grooming, financial incentives, and coercion. The key theoretical proposition is that the act of bribery must involve the convergence of at least three pathogens and at least two types. There must be at least two human pathogens: a human 'corruptor pathogen' who offers or seeks a bribe and a corresponding, sufficiently motivated 'submissive pathogen', who is a person who submits to a demand for a bribe or a person who agrees to the offer of a bribe, (or a second corruptor pathogen). There must also be at least one 'resident pathogen' or weakness within the organization's culture or control systems. Button et al (2018) concluded that the key to preventing bribery is preventing corruptor pathogens from being employed or working with an organization in the first place and then building a resilient management environment with few resident pathogens and submissive pathogens that can be exploited by any remaining corruptor pathogens.

At the local outset, NACP 2019-2023 was launched on 29 January 2020 outlining 115 anti-corruption initiatives to be implemented by 2023 under the new government, Pakatan Harapan coalition (Malaysia has since changed government in 2021) to combat corruption (Prime Minister's Department, 2019). The plan was an all-inclusive five-year plan developed through numerous discussions among government, enforcement agencies, experts, and members of civil society. Under this plan, strategies focusing on six (6) priority areas have been outlaid with a vision towards a corrupt-free nation namely political integrity and accountability, public service delivery, public procurement, legal and judicial system, law enforcement agencies, and inculcating good governance in corporate entities. Its implementation has, however, been silent since the transition to a new government and the success of its implementation has yet to be witnessed.

Success in mitigating fraud among public servants has been linked in previous literature either to salary increments or policy changes. Increasing the public servants' salaries has been studied by Quah (2001) through the Singaporean government's successful effort in fighting corruption through salary increments. In addition, Barr et al (2009) argued that an increase of 200% in government salary may lead to a 30% reduction in corruption cases. On the other hand, Quah (2018) in another study analyzed the change in policies within the Singapore government from 1959 to 2016. The study identified five factors attributed to the success of the Singaporean government: pragmatic leadership, effective bureaucracy, effective control of corruption, reliance on brightest citizens, and competitive compensation. In addressing the corruption issue, Singapore's government conducted a regular review and salary amendment to civil servants to ensure that their salaries remain competitive besides granting bonuses based on the country's economic performance.

Methodology

This study adopted a qualitative stance using secondary data with a content analysis on real cases disclosed on the MACC website from the year 2019 to 2021. Data on real fraud cases were retrieved from the MACC website to explore the fraudster profiling within the public sector servants, specifically the fraud incidences involving enforcement officers and other government servants. The enforcement officers were those from the five (5) main enforcement agencies namely the Royal Malaysian Custom (RMC), Royal Malaysian Police

(RMP), Immigration Department (ID), Road Transport Department (RTD), and the Malaysian Anti-corruption Commission (MACC) (Legal Affairs Division, n.d.).

The secondary data were retrieved from the MACC website comprising information disclosed on fraud offenders such as gender, age, type of employment, enforcement agencies, convicted offenses (the relevant acts violated), and penalty involved (in the form of amount and term of jail imposed). Microsoft Excel was used to analyze the data since they are mainly in descriptive form. As for the convicted offenses, the violations were either related to sections per the MACC Act 2009 or Penal Code of Malaysia on any criminal acts or offenses that occur in Malaysia. Tables summarizing the sections referred to for this study can be seen in the Appendices.

Findings and Discussions
Demographic
Table 1 illustrates a detailed summary of the demographic information disclosed on the MACC website from 2019 to 2021. From 2019 to 2021, a total of 393 cases have been recorded. Most of the offenders were males (347, 88.30%), and most fraudsters fall under the age range of 31 - 40 years old (156, 39.69%). Among them, 84 (21.37%) reported cases involved enforcement officers. The distribution of the enforcement officers is shown in Table 1 below. The 'support staff' refers to public servants other than the enforcement officers while the 'others' category refers to the public in general. Analysis of the support staff depicted that under this category, the profession of offenders ranged from among the top management such as the director, school principals, and accountants to the supporting staff handling the clerical work. It was also revealed that there is more support staff from the government sectors (117, 29.77%) being convicted of various offenders compared to the enforcement officers.

In terms of the amount of fraud involved, the minimum amount reported was as little as RM20 while the maximum goes to the staggering amount of RM42 million involving the ex-prime minister of Malaysia. On the hand, the penalty imposed has been a combination of a jail sentence or fine, or both. The minimum jail term reported was one day to a maximum of 12 years, whereas in terms of amount, a minimum fine of RM500 to a maximum of RM15.45 million.

Table 1
Demographic of Offenders

	2019	2020	2021	Total
Gender				
Male	107	111	129	347
Female	6	21	19	46
Age (years old)				
21 – 30	9	17	11	37
31 – 40	54	56	46	156
41 - 50	26	30	51	107
51 - 60	17	21	32	70
61 - 70	4	6	7	17
Over 70	1	1	1	3
Not available	2	1	0	3

Type of employment				
Enforcement Officer	36	24	24	84
Support Staff	30	48	39	117
Others (Public)	47	60	85	192
Enforcement Agencies				
Royal Malaysian Custom (RMC)	0	0	1	1
Royal Malaysian Police (RMP)	33	15	12	60
Immigration Department (ID)	2	7	9	18
Road Transport Department (RTD)	1	2	2	5
Malaysian Anti-corruption (MACC)	0	0	0	0
Amount of offence convicted (RM)				
Min	50	20	50	
Max	600,000	42 million	3 million	
Penalty (Jail & Compound in RM)				
Min	• RM500 fines • 1 day jail and RM2,000 fine	• RM1,000 fine • 1 day jail and RM1,000 fine	• RM1,000 fine • 1 day jail and RM5,000 fines	
Max	• 6 months jail and RM2.3 million fines • 3 years jail and RM10,000 fines	• 12 years jail and RM210,000 fines • 3 years jail and RM430,930 fines	• 6 years jail and RM15.45 million fines	

Source: MACC website

Type of Offense

Regarding the type of offenses involved, most of the cases were categorized as either offences under the Penal Code of Malaysia under the jurisdiction of the Royal Malaysian Police or the MACC Act 2009. There have also been nine (9) cases reported under the Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001, Companies Act 2016, and Minor Offences Act 1955. The distribution of the offenses that fall under the Penal Code is shown in Table 2, while offenses that violated MACC Act 2019 are shown in Table 3.

It is important to highlight that a case may involve or falls under both Penal Code and MACC Act 2009. Even within the same jurisdiction, the offenders could be subjected to several penal codes depending on the cases involved. Since most of the cases fall under either Penal Code or MACC Act 2009, only cases involving these two acts were focused on in this study.

It can be seen in Table 2, the majority of the cases involved government servants under section 165 (92 cases), section 471 (73 cases), section 214 (48 cases), section 34 (16 cases) and section 417 with 15 cases of Penal Code. As listed in the Appendices, section 165 of the Penal Code involves cases of public servants obtaining any valuable thing, without consideration, from a person concerned in any proceeding or business transacted by a such public servant, section 471 is when offenders forged documents, section 214 concerns with offering gift or restoration of property in consideration of screening offender, section 34 involves joint liability offences, and section 417 includes offenses involving cheating. Other minority cases mainly involve cheating and dishonesty acts by public servants. In terms of the year of offenses that occurred, the result showed that more cases were charged in 2021 with 113 cases as opposed to 2019 and 2020 with an equal amount of 88 cases.

Table 3, on the other hand, presents cases involving public servants charged under the MACC Act 2009. The top three sections in the list were cases involving section 17 (68 cases) in relation to the offenses of giving or accepting gratification by an agent, followed by cases under section 16 with 39 cases involving offenses for accepting gratification, section 25 with 30 cases in relation to not performing duty to report bribery transactions, respectively. The least cases reported were under section 21 with only two (2) cases that involved bribery of officers of public bodies. As for the number of cases in terms of year of reporting, 2019 reported the most cases with 77 cases compared to 55 cases in 2020 and 46 cases in 2021, respectively. This result contradicts the findings for cases charged under Penal Code.

Table 4 displays the distribution of cases involving other Acts such as Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act (AMLATFPUAA) 2001, Companies Act 2016, and Minor Offences Act 1955. In general, only five (5) cases were reported under these three Acts with more cases reported under AMLATFPUAA 2001 as opposed to the other two Acts. In terms of the year of reporting, only two (2) cases were reported in 2019 and three cases in 2020 under the three Acts. It is encouraging to highlight that no cases were reported to have been charged under these Acts during 2021, which could be inferred to fewer proceedings being performed due to the pandemic of COVID-19, and the lockdown period most of the year.

Table 2
Categories of offence under Penal Code

Year	Penal Code (Sections)																								Total
	34	109	161	165	168	192	213	214	379	380	403	408	409	415	416	417	418	419	420	424	464	468	471	474	
2019	16	1	4	32			1	12	3	1	4	1	2			1	1		1	4	1	1	2		88
2020		1		22	1	1	1	15			2		1	2		2			2	2		1	35		88
2021				38	1			21						2	1	12		1					36	1	113
Total	16	2	4	92	2	1	2	48	3	1	6	1	3	4	1	15	1	1	3	6	1	2	73	1	289

Table 3
Categories of offences under Malaysian Anti-corruption Commission (MACC) Act 2009

Year	MACC Act 2009 (Sections)								Total
	16	17	18	21	23	25	27	28	
2019	24	38	5	1	4		1	4	77
2020	9	20	9	1	6	7	2	1	55
2021	6	10	1		5	23		1	46
Total	39	68	15	2	15	30	3	6	178

Table 4
Categories of offence under Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act (AMLATFPUAA) 2001, Companies Act 2016 and Minor Offences Act 1955

Year	AMLATFPUAA 2001 (Sections)			Company Act 2016 (Sections)	Minor Offences Act 1955 (Sections)	Total
	4	32	89	218	29	
2019		1	1			2
2020	1			1	1	3
2021						
Total	1	1	1	1	1	5

Table 5
Distribution of offences by enforcement agencies

Year	2019						2020					2021							Total
Enforcement Agencies	Penal Code (Sections)				MACC Act 2009 (Sections)		Penal Code (Sections)		MACC Act 2009 (Sections)			Penal Code (Sections)				MACC Act 2009 (Sections)			
	34	161	165	403	16	17	165	213	16	17	25	34	161	165	471	16	17	25	
Royal Malaysian Custom (RMC)																		1	1
Royal Malaysian Police (RMP)	12	2	9	1	12	18	6	1	6	4	2	12	2	9		12	18		126
Immigration Department (ID)			1			1	5							4	1			4	16
Road Transport Department (RTD)			1				2							1		1			5
Malaysian Anti-corruption Commission (MACC)																			
Sub-Total	12	2	11	1	12	19	13	1	6	4	2	12	2	14	1	13	18	5	
Total	26				31		14		12			29				36			
Grand total	57						26					65							148

Source: MACC website

This study has also investigated the offenses within the enforcement agencies. A total of five (5) main government agencies involving 148 cases were identified as shown in Table 5. It was apparent that most of the cases involved officers from the Royal Malaysian Police (RMP) with a total of 126 cases being charged compared to 16 charges to the second highest cases involving Immigration Department (ID), whereas five (5) cases and one (1) case each have

been reported involving the Road Transport Department (RTD) and Royal Malaysian Custom (RMC), respectively. Nevertheless, it is worth highlighting that no cases involving Malaysian Anti-corruption Commission (MACC) have been reported.

Out of the 148 cases reported, more cases have been reported in the year 2021, a jump of 39 cases compared to 2020. This is possibly due to the halt in the operation of many agencies due to the pandemic of COVID-19 from early 2020 to the middle of 2021. In comparison, more charges have been reported under the MACC Act 2019 with a total of 79 cases as opposed to 69 cases under the Penal Code over three (3) years under this study. For the Penal Code, most of the cases were related to section 165 with a total of 38 cases as this section concerns public servants gaining any valuable thing, without consideration, from the person concerned in any proceeding or business transacted by the public servants. On the other hand, most cases under the MACC Act 2009 fell under section 17 (41 cases) spanning over the three (3) years of this study. Section 17 of the MACC Act 2009 concerns offenses of giving or accepting gratification by an agent.

Discussion

It can be observed from the results that the Malaysian government sector is not in a good state as unethical acts like bribery and corruption cases involving government servants, particularly the enforcement officers, are undesirable. Demographically, male government officers have been reported to commit more fraud than their female counterparts. This finding indirectly supported previous studies by (Dollar et al., 2001; Breen et al., 2017; Association of Certified Fraud Examiners, 2022).

Results also showed that in terms of the age of fraud perpetrators, the findings of this study conformed to the previous study by Association of Certified Fraud Examiners (2022) with an age range between 31 to 40 years old. This is the range when the fraudsters may have reached management positions and are in the position to decide for the organization. At the same time, since 84 (21.37%) of the fraudsters were enforcement officers, the government needs to revise the current management practice within the public sector. As mentioned earlier, the empirical evidence regarding the implementation of NACP 2019-2023 to combat corruption in the country is yet to be discovered. Another suggestion to the government is to replicate the governance in other successful countries such as Singapore (Quah, 2018) or implement a better and more competitive salary scheme for civil servants as suggested by Barr et al. (2009), which has been successfully implemented by the Singaporean government (Quah, 2001; Quah, 2018).

Conclusion

The study was initiated to analyze the type of offenses committed by public servants from the year 2019 to 2021 based on the disclosure retrieved from the Malaysian Anti-corruption Commission (MACC) website. It was found that male government servants conducted more offenses than their female counterparts. Most cases were impeached under section 165 of the Penal Code and section 17 of the MACC Act 2009, both related to the act of receiving bribery or any of its kind. This study provides empirical evidence of real fraud cases involving public servants, particularly the enforcement officers who are given the trust to serve society and expected to perform their duties with high ethical value. Sadly, the volume and extent of corruption or bribery cases reported have certainly tarnished the image of the public service provided by government agencies. The steps taken by the Malaysian government to mitigate

corruption incidences have not been effective to counter this unethical and unlawful behavior.

Since this study used data disclosed on the MACC website, only complete, full-year data spanning 2019 to 2021 can be used for analysis. Until the date of this study, the 2022 data has not yet been finalized, while data from 2018 downwards were no longer available on the website. In addition, limited demographic data disclosed on the MACC website limited the extent of analysis that can be performed. A much more rigorous and comprehensive analysis would be materialized if more than three years detail data are available.

The number and scope of fraud committed by public sector employees may be made clear to the public by this study. Apart from that, it may also assist authorities to plan strategies for mitigating the incidence of fraud among public servants. Other preventive measures need to be implemented besides emulating successful models by other governments such as having competitive salary schemes for public servants as practiced by other countries to uphold public service.

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Appendices
LIST OF ACTS AND POSSIBLE OFFENCES BY PUBLIC SERVANTS

Acts	Description on possible offences by the public servants
Malaysian Anti-corruption Commission Act 2009 (MACC Act 2009)	Four (4) main offences stipulated in the MACC Act 2009 (Act 694): a) Soliciting/Receiving Gratification (Bribe) [section 16 & 17(a) MACC Act 2009] b) Offering/Giving Gratification (Bribe) [section 17(b) MACC Act 2009] c) Intending to Deceive (False Claim) [Section 18 MACC Act 2009]; and d) Using Office or Position for Gratification (Bribe) (Abuse of Power/Position) [Section 23 MACC Act 2009]
Penal Code	Sections 405 and 409 of Penal Code: Criminal breach of trust outline three (3) elements to be proven by the prosecution: i) the accused was entrusted with property or with dominion (i.e., control) over it; ii) the accused then dishonestly misappropriated, converted, used or disposed of the property or willfully suffers any other person to do so; and iii) such acts committed were in violation of law or any legal contract (against the law).
Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001 (AMLATFPUAA 2001)	(Section 4 (1)) states that a person who commits the offence of money laundering is: i) engages directly or indirectly in a transaction that involves proceeds of an unlawful activity or instrumentalities of an offence; ii) acquires, receives, possesses, disguises, transfers, converts, exchanges, carries, disposes of, or uses proceeds of an unlawful activity or instrumentalities of an offence; iii) removes from or brings into Malaysia, proceeds of an unlawful activity or instrumentalities of an offence; or iv) conceals, disguises, or impedes the establishment of the true nature, origin, location, movement, disposition, title of, rights with respect to, or ownership of, proceeds of an unlawful activity or instrumentalities of an offence.

Source: MACC Act 2009, Penal Code and AMLATFPUAA 2001

List of Sections Under Penal Code And Macc Act 2009 Violated By The Public Servants Under Study

List of Offences Under Penal Code

Section	Type of offences
34	Joint Liability offences
109	Abetment
161	Public servant taking a gratification, other than legal remuneration, in respect of an official act
165	Public servant obtaining any valuable thing, without consideration, from person concerned in any proceeding or business transacted by such public servant
168	Public servant unlawfully engaging in trade
192	Fabricating false evidence
213	Taking gifts, etc., to screen an offender from punishment
214	Offering gift or restoration of property in consideration of screening offender
379	Punishment for theft
380	Theft in dwelling house, etc.
403	Dishonest misappropriation of property
408	Criminal breach of trust by clerk or servant
409	Criminal breach of trust by public servant or agent
415	Cheating (general)
416	Cheating by personation
417	Punishment for cheating
418	Cheating with knowledge that wrongful loss may be thereby caused to a person whose interest the offender is bound to protect
419	Punishment for cheating by personation
420	Cheating and dishonestly inducing delivery of property
424	Dishonest or fraudulent removal or concealment of consideration
464	Making a false document
468	Forgery for the purpose of cheating
471	Using as genuine a forged document
474	Having possession of a valuable security or will be known to be forged, with intent to use it as genuine

Source: Penal Code

List of Offences Under Malaysian Anti-Corruption Commission Act 2009

Section	Type of offences
16	Offence of accepting gratification
17	Offence of giving or accepting gratification by agent
18	Offence of intending to deceive principal by agent
21	Bribery of officer of public body
23	Offence of using office or position for gratification
25	Duty to report bribery transactions
27	Making of statement which is false or intended to mislead, etc., to an officer of the Commission or the Public Prosecutor
28	Attempts, preparations, abetments and criminal conspiracies punishable as offence

Source: The Malaysian Anti-Corruption Commission Act 2009