

WHY PROCUREMENT CORRUPTION PERSISTS DESPITE E-PROCUREMENT: EVIDENCE FROM PROSECUTED CASES IN MALAYSIAN PUBLIC AGENCIES (2007–2020)

Jalilah Husin^{1,a*} and Muhammad Shehryar^{2,b}

¹Department of Islamic Finance, Universiti Kuala Lumpur, Malaysia

²Department of Business Economics, Rey Juan Carlos University, Madrid, Spain

^asiti.jalilah@unikl.edu.my

^bm.shehryar@alumnus.urjc.es

*Corresponding Author: siti.jalilah@unikl.edu.my

Abstract: *Electronic procurement (e-procurement) is widely promoted as a transparency and anti-corruption tool, yet prosecuted procurement corruption cases in Malaysia have persisted despite nationwide adoption in 2004. This qualitative study examines where, how, and why corruption survives in a digitalised procurement environment by reviewing 30 fully prosecuted public-procurement corruption cases from 2007–2020 obtained from the Malaysian Anti-Corruption Commission (MACC) and triangulating them with semi-structured interviews with four enforcement-agency investigation officers. Guided by Agency Theory and the Fraud Triangle Theory, cases were classified by procurement category, method, offence under the MACC Act 2009, and procurement stage, while interview data were thematically analysed. Corruption was concentrated in supplies, tenders above RM500,000, abuse-of-position offences, and the tender-document preparation and tenderer-selection stage. Two recurring modus operandi were bid-rigging cartels using multiple or shell companies and falsified records, and bribery to obtain confidential ceiling prices or sabotage competitors. Informants attributed persistence primarily to abuse of power, undeclared conflicts of interest, information leakage, compromised integrity, and inadequate supplier due diligence rather than to deficiencies in the e-procurement platform. The findings suggest that digitalisation can displace rather than eliminate corruption by moving risk toward discretion-rich evaluation and award decisions. The study therefore provides a prosecuted-case evidence base for targeting human-factor controls and for assessing implementation of Malaysia's Government Procurement Act 2025.*

Keywords: E-procurement; Malaysia; procurement corruption; public procurement

1. Introduction

Public procurement is highly exposed to corruption because it combines large financial flows, complex specifications, and discretionary decision-making. Globally, procurement represents roughly 12% of GDP, and corruption can translate directly into inflated prices, low-priority spending, substandard delivery, project delay, and infrastructure failure. Malaysia adopted e-procurement nationwide in 2004 to increase transparency, reduce direct human intervention, and improve value for money. Although automation created audit trails and initially reduced opportunities for routine manipulation, subsequent Auditor-General reports continued to

identify non-compliance, overpricing, unnecessary purchasing, poor-quality work, and supplier–official collusion.

The persistence of the problem is evident in more recent enforcement signals. The MACC reported that public procurement accounted for about 70% of complaints received in 2024 (to July), after 69% in 2023 and 67% in 2022 (Free Malaysia Today, 2024; The Edge Malaysia, 2024). The commission highlighted abuse of power, bribery, and approval of claims for incomplete work or supplies. A major investigation opened in December 2025 into military procurement contracts awarded between 2023 and 2025 further illustrates the continuing risk surrounding high-value awards (Malay Mail, 2025; JURIST, 2025).

Malaysia also passed the Government Procurement Act 2025 on 28 August 2025, placing procurement on a statutory footing and introducing documented competitive processes, clearer evaluation criteria, award justification, audit trails, supplier disclosure requirements, a Registrar of Government Procurement, an appeal tribunal, and penalties for non-compliance (Christopher & Lee Ong, 2025; Nazmi Zaini Chambers, 2025; Zycus, 2025). These reforms make it important to identify the vulnerabilities that allowed corruption to persist under the pre-Act regime.

This study therefore asks: What underlying causes contribute to prosecuted procurement corruption in Malaysian public agencies despite implementation of e-procurement? It contributes by profiling 30 fully prosecuted cases by procurement category, method, offence, and process stage; identifying the principal mechanisms through which corruption circumvents digital controls; and interpreting the evidence through Agency Theory and the Fraud Triangle Theory. The central argument is that e-procurement reduces some observable forms of manipulation but does not remove corruption where information leakage, conflicts of interest, weak due diligence, and human discretion remain.

2. Literature Review and Theoretical Framework

2.1 Public Procurement and Vulnerability to Corruption

Public procurement seeks value for money in quality, quantity, timeliness, price, and source, yet the same process is vulnerable because contract values are large, technical evaluation can be complex, and officials retain discretion at key decision points. Corruption may involve official–supplier collusion, employees acting independently, or collusion among contractors. Its consequences include distorted competition, inflated prices, misallocated resources, and substandard goods, works, or services.

2.2 E-procurement as an Anti-Corruption Instrument

E-procurement can reduce corruption by automating workflows, widening access, limiting face-to-face interaction, and generating auditable records. International experience, including South Korea, Chile, India, Rwanda, Ukraine, and Mexico, demonstrates the transparency potential of digital procurement. Empirical evidence also reports reductions in procurement fraud following adoption in some settings (Mohamed et al., 2024). However, cross-national research shows that the effect depends on governance quality and institutional support (Jiménez et al., 2022). Where collusion, favouritism, weak integrity, and poor oversight persist, digital systems can shift rather than eradicate corruption. Malaysian studies similarly emphasise integrity, private-sector participation, legal reform, institutional capacity, and ethical

leadership as important determinants of procurement performance (Handayani et al., 2025; Mohd Yusof et al., 2025).

2.3 Theoretical Framework

Agency Theory views procurement officials as agents acting for the government principal. Because the principal cannot fully observe agents' conduct, information asymmetry can permit opportunistic decisions that diverge from public objectives. Digital audit trails reduce part of this asymmetry but cannot observe private disclosures, concealed relationships, or improper influence outside the platform. Fraud Triangle Theory complements this perspective by explaining misconduct through opportunity, pressure, and rationalisation. In procurement, high-value contracts increase potential gain; evaluation and award stages create opportunity through discretion; and weak integrity norms can facilitate rationalisation. Together, the theories predict that corruption will concentrate where contract value and human discretion are highest and where digital observability is weakest.

The Malaysian setting is particularly useful for examining this displacement effect because the e-procurement platform has operated for more than two decades while procurement irregularities and enforcement cases have continued. The issue is therefore not whether electronic procurement creates useful controls; it clearly does. The more difficult question is whether those controls reach the parts of the procurement cycle where officials and suppliers can still coordinate informally. Existing international evidence suggests that technology performs best when embedded in strong governance institutions, transparent supplier markets, credible sanctions, and independent oversight. Conversely, digitising submissions and approvals without strengthening integrity and supplier verification can leave the underlying incentive structure largely intact.

This distinction is important for interpreting corruption in a digital environment. Traditional manipulation may occur inside the transaction record—for example, alteration of documents, bypassing approval steps, or unauthorised changes. E-procurement can make such behaviour more difficult because system logs create traceability. Yet other forms of misconduct occur before information enters the system or after officials obtain access to it: a bidder may coordinate multiple companies before submission; an official may disclose a ceiling price privately; committee members may conceal conflicts of interest; or a supplier may submit technically valid documentation that is false in substance. These practices exploit the boundary between digital controls and human judgment rather than a technical weakness in the platform itself.

3. Methodology

3.1 Research Design and Data

The study is part of a broader qualitative investigation of internal control in Malaysian public-sector e-procurement. A post-positivist, inductive design combined documentary analysis of prosecuted case files with semi-structured interviews. The documentary dataset comprised 30 procurement corruption cases involving government agencies from 2007–2020. The MACC supplied the cases because they were fully prosecuted and settled, allowing analysis to rest on legally substantiated outcomes rather than open allegations. Cases were included when documentation was sufficiently complete and analytically rich to identify procurement category, method, compromised process stage, and offence type.

3.2 Document and interview analysis

Each case file was reviewed systematically using an a priori structure based on the procurement cycle and MACC Act 2009 offence categories. Descriptive notes recorded actors, practices, and consequences, while reflective notes captured cross-case patterns and links to theory. Four investigation officers (IO1–IO4) were purposively selected because of their direct experience detecting, investigating, and prosecuting procurement corruption. Face-to-face interviews conducted from November 2022 to February 2023 covered detection, *modus operandi*, causes, and consequences. Interviews were audio-recorded with consent, transcribed, and thematically analysed until saturation.

3.3 Trustworthiness and ethics

Credibility was strengthened through triangulation between case files and interviews and member-checking of interpretations. Confirmability was supported by separating descriptive from reflective notes; dependability by a consistent analytical protocol; and transferability by detailed contextual description. Ethical clearance was obtained under Universiti Teknologi MARA requirements, the enforcement agency authorised access, and cases, agencies, and informants were anonymised.

The documentary and interview components were deliberately complementary. Case files provided a stable evidential basis for classifying what type of offence occurred, where it occurred in the procurement process, and what procurement method was involved. Interviews were not used to replace or reinterpret adjudicated facts; instead, they were used to explain mechanisms that may not be visible in legal records, such as how ceiling prices are leaked, why agencies fail to verify suppliers, and how cartel structures can be sustained across multiple companies. This separation strengthened the logic of triangulation: documentary evidence established the pattern, while investigator testimony supplied process explanations for that pattern.

The analysis proceeded through repeated comparison across cases. Each case was coded into the same four descriptive dimensions—category, method, offence, and process stage—before the files were examined for recurring behavioural patterns. Interview transcripts were then reviewed for themes corresponding to detection, *modus operandi*, causes, and consequences. Convergence was assessed where officers independently described mechanisms also reflected in the prosecuted files. Because the study seeks analytical rather than statistical generalisation, frequencies are used to profile the 30-case dataset, not to estimate the prevalence of corruption across the entire Malaysian procurement system.

4. Findings

4.1 Profile of Prosecuted Procurement Corruption

Table 1. Procurement corruption cases by category (2007–2020)

Category	Description	Cases
Works	Construction and maintenance	10
Supplies	Goods and equipment	17
Services	Consulting and other services	3
Total		30

Supplies accounted for 17 of 30 cases. Case files showed recurring overpricing and specification substitution, including equipment purchased at multiples of market price and goods certified as higher-specification items than those actually supplied. The category's breadth and technical complexity make supplier capability, pricing, and specification verification particularly important. Works accounted for 10 cases and services for three.

The magnitude of some supply-side distortions illustrates why this category is vulnerable. In one prosecuted matter, an agency purchased A4 scanners for RM14,670 per unit against an approximate market price of RM200, wall clocks at RM3,810 against roughly RM100, and A3 scanners at RM20,630 against about RM1,000. Another case involved marine binoculars purchased at RM56,350 against a market price near RM1,940. The files also documented specification substitution, where equipment was certified as meeting a costly specification although cheaper alternatives were delivered. These examples show how technical complexity and weak verification can convert apparently routine purchases into substantial losses.

Table 2. Procurement corruption cases by method (2007–2020)

Method	Contract value threshold	Cases
Direct purchase	≤ RM50,000 (supplies/services); ≤ RM20,000 (works)	9
Quotations	RM50,000–500,000 (supplies/services); RM20,000–500,000 (works)	6
Tenders	Above RM500,000	15
Total		30

Tenders represented half of all cases, indicating that high-value procurement concentrates risk. Investigation officers linked this pattern to weak supplier vetting and procedural loopholes. Direct purchase was second, including cases where larger requirements were divided into smaller parcels to avoid competitive procedures. Quotations recorded the fewest cases.

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Table 3. Procurement corruption cases by MACC Act 2009 offence (2007–2020)

Offence	Typical forms observed	Cases
Asking for/accepting a bribe	Selection bribes; bypassing competition; non-conforming supplies; middlemen	10
Offering/giving a bribe	—	0
Making a false claim	False payment documents; claims for work not performed	9
Abuse of position (s. 23)	Related-party procurement; improper approvals; unreasonable pricing; conflicted committee participation	11
Total		30

Abuse of position was the most prevalent offence (11 cases), followed by asking for or accepting bribes (10) and false claims (9). Files repeatedly involved officials participating in decisions affecting companies linked to family or connected parties, approving improper payments, or exploiting decision-making authority. No prosecuted case in the dataset involved an official offering a bribe.

The abuse-of-position cases are especially significant because they indicate that formal procedures may be followed while the underlying decision is compromised. Several files involved officials approving contracts or payments for companies linked to a spouse, child, sibling-in-law, or other connected party, sometimes while the official sat on or chaired the relevant committee. Bribe-taking cases were often tied to predetermined award outcomes or the use of intermediaries. False-claim cases typically involved certification of delivery or completion that had not occurred. The distribution therefore points to weaknesses in accountability and conflict management rather than a single technical failure.

Table 4. Procurement corruption cases by process stage (2007–2020)

Stage	Work process	Cases
Pre-acquisition	Determination of procurement need	3
Procurement process	Tender-document preparation; tenderer selection	18
Procurement implementation	Tenderers perform work	2
Procurement claim	Tenderers make claims	7
Total		30

The procurement process stage—tender-document preparation and tenderer selection—accounted for 18 cases (60%). This is where evaluation committees exercise the greatest discretion over bidder eligibility and award. The claim stage ranked second with seven cases, where false or inflated claims could be approved after award.

Across the four process stages, the pattern also clarifies why e-procurement has uneven protective effects. Pre-acquisition decisions recorded only three cases, while implementation recorded two. By contrast, award-related activity and claims together accounted for 25 of the 30 cases. The platform can standardise submission and recordkeeping, but evaluation still requires judgment about technical compliance, bidder capability, and price. Similarly, claim approval occurs after contract award and depends on officials verifying whether goods, works, or services were actually delivered. These are points where documentary compliance can diverge from reality, especially when verification is weak or when the responsible official is conflicted.

The case evidence therefore suggests two distinct corruption pathways. The first is *ex ante* manipulation of competition: bidders coordinate submissions, obtain privileged information, or interfere with competitors before the award is finalised. The second is *ex post*

extraction after award: false claims, non-conforming supplies, or improper payment approvals convert a contract into financial benefit after the competitive process has ended. Both pathways can coexist with a technically functioning e-procurement platform because the critical misconduct concerns relationships, information, and verification rather than system availability. This distinction is useful for control design because preventive controls should target bidder relationships and evaluation integrity, whereas detective controls should also examine delivery, claims, and payment evidence.

4.2 How and Why Corruption Persists

4.2.1 Detection and Modus Operandi

The MACC detected cases principally through public complaints, information from internal officials, and analysis of historical documents obtained during investigation. Documentary reconstruction often revealed repeated conduct beyond the initial complaint. Two dominant modus operandi emerged. First, bid-rigging cartels simulated competition through multiple controlled companies and falsified records, including employment and EPF documentation. One officer described a case in which a single individual used approximately 129 companies to surround the price range and increase the probability of winning (IO-1). Second, contractors bribed officials to obtain confidential ceiling prices or to disadvantage competitors, including manipulation of tender documentation.

Internal information was treated as particularly valuable because insiders could identify conduct that was difficult to detect from system records alone. Officers also described how investigation of one reported project sometimes exposed similar conduct in earlier procurements involving the same companies or actors. This historical reconstruction matters for cartel cases because the appearance of independent competition can be sustained across many tenders unless ownership, directors, addresses, employees, or other relational indicators are examined collectively.

“They forge the work history and EPF... In the system, they have some employees under their company. In fact, there is only one, and the others do not exist at all.” (IO-2)

“For one project, they submit many tenders to different companies to control the price. They use internal officials to get the price ceiling. That’s called cartels.” (IO-1)

“The perpetrators will bribe the public officials who have access to the tender prices for one contract. We caught the public officials who sold the tender prices to the contractors.” (IO-2)

These practices largely operated around rather than through the e-procurement platform: cartel structures exploited weak supplier verification, while confidential information could be disclosed outside the system and discretionary committee decisions could be manipulated without altering the digital transaction record.

4.2.2 Root Causes and Consequences

Three root causes recurred. First, monopoly and abuse of power arose when influential officials failed to disclose interests or used authority to favour connected companies. Second, compromised integrity allowed confidential tender information to leave the controlled environment. Informants consistently regarded the formal e-procurement procedure as sound but emphasised that the system cannot detect what officials disclose privately. Third, inadequate due diligence meant agencies often accepted supplier documents at face value instead of verifying ownership, workforce, financial capacity, history, and track record.

The due-diligence weakness connected several findings. A supplier may satisfy the formal submission requirements yet still be unsuitable if the agency does not verify whether the company has genuine employees, relevant experience, adequate finances, or links to competing bidders. Officers contrasted this with private-sector organisations that dedicate resources to supplier background checks. In public agencies, workload and the absence of specialist verification teams could result in documents being accepted as presented. This creates an opportunity for shell companies and coordinated bidders to appear legitimate within the electronic system.

“There are cases from our investigation where the organizations are too busy and do not have a team to check the document. They just accept what has been submitted.” (IO-1)

“The e-procurement system is okay in terms of procedure... But once they leave the office, if they tell anyone, no one will know. That’s corruption.” (IO-2)

“If public organizations just accept the information sent and do not go through it one by one, they lack due diligence. So, there’s a loophole here.” (IO-1)

The consequences were financial loss, distorted competition, and reduced quality. Corrupt awards can exclude capable suppliers, inflate prices, and place projects with contractors lacking relevant expertise. Investigation itself is also resource-intensive, particularly where supplier networks span many linked entities.

5. Discussion

The findings explain why corruption can persist after procurement digitalisation. The e-procurement platform reduces routine opportunities for undocumented manipulation, but the prosecuted cases show that risk migrates toward human decision points that remain difficult to automate: supplier verification, evaluation, award, confidential-information handling, conflict disclosure, and claim approval. The concentration of cases in supplies, high-value tenders, abuse-of-position offences, and the evaluation/award stage is therefore coherent rather than accidental.

From a Fraud Triangle perspective, high-value tenders intensify opportunity and potential gain, while evaluation stages concentrate discretion. Cartels can manufacture the appearance of competition, and access to confidential ceiling prices increases the payoff from collusion. Weak integrity norms and influential relationships can provide rationalisation or pressure. The evidence therefore extends the Fraud Triangle to digital procurement: automation does not dissolve the triangle but relocates it to discretion-rich nodes outside or at the margins of the system.

Agency Theory reaches a parallel conclusion. E-procurement narrows observable information asymmetry because transactions, submissions, and approvals leave records. Yet the principal still cannot observe private disclosures, undeclared relationships, or off-system influence. The technology therefore lowers some agency costs while leaving residual asymmetry in the unobservable margins. Supplier due diligence, conflict-of-interest controls, confidentiality safeguards, and accountable committee governance are necessary complements to digitalisation.

The Malaysian evidence is consistent with comparative research showing that e-procurement’s anti-corruption effects depend on governance and institutional quality (Jiménez et al., 2022; Mohamed et al., 2024). It adds prosecutorial precision by locating residual risk at specific categories, methods, offences, and stages. The pattern also remains policy-relevant after the historical sample: recent military-procurement investigations involve high-value

contracts and alleged abuse-of-position or gratification concerns (Malay Mail, 2025; JURIST, 2025), reinforcing the need to treat large tenders and supplier networks as priority risk areas.

A further implication concerns the demand side of corruption. In this dataset, abuse of position and bribe-taking by public officials were more prominent than cases framed around officials offering bribes. This does not establish that supplier-side misconduct is unimportant, but it indicates that controls over public decision-makers are a binding part of the risk environment. Stronger competition alone cannot protect procurement if a committee member can disclose confidential information, conceal a relationship, or manipulate evaluation. The findings therefore support an integrated control model in which digital procurement is reinforced by personal accountability, independent verification, and conflict-of-interest governance.

The concentration of 60% of cases at tender-document preparation and tenderer selection also has practical significance. These stages combine access to commercially sensitive information with judgment about qualification and award. They should therefore be treated as high-risk nodes for control design. Possible controls include separation of duties, documented scoring, mandatory recusal, independent review of unusually close bids, post-award verification of bidder relationships, and analytics that detect repeated shared addresses, directors, contact details, or employment patterns. These measures address the mechanisms found in the cases rather than adding generic controls across every stage equally.

5.1 Government Procurement Act 2025 and the Identified Vulnerabilities

Several features of the Government Procurement Act 2025 map directly onto the weaknesses observed. Disclosure requirements respond to conflicts of interest; the Registrar can support more structured supplier screening; documented evaluation criteria and award justification strengthen accountability at the stage where most cases occurred; and an appeal mechanism and sanctions broaden oversight. However, the prosecuted cases also show why statutory reform is necessary but insufficient. Disclosure rules work only if interests are declared and verified; audit trails capture only activity occurring within the system; and confidential information can still be leaked privately. The Act's anti-corruption effect will therefore depend on implementation quality, particularly supplier due diligence, recusal enforcement, confidential-information controls, monitoring of bidder networks, and sanctions for misconduct.

6. Conclusion and Implications

Analysis of 30 prosecuted cases and four investigator interviews shows that procurement corruption in Malaysia persisted despite e-procurement because risk shifted toward human-controlled parts of the procurement cycle. Corruption clustered in supplies, tenders above RM500,000, abuse-of-position offences, and tender-document preparation and selection. The dominant mechanisms were bid-rigging cartels and bribery for confidential information or competitive advantage, enabled by abuse of power, compromised integrity, undeclared interests, and inadequate supplier due diligence.

Policy should therefore move beyond system implementation toward governance of discretion. Priorities are rigorous supplier due diligence; verification of ownership and related-party links; enforceable disclosure and recusal rules; access logging and accountability for ceiling-price information; integrity-focused recruitment, training, rotation, and sanctions; and data-analytic screening for procurement splitting and connected bidder networks. Enforcement

resources should focus particularly on high-value tenders, evaluation/award decisions, and the claim stage.

For implementation of the Government Procurement Act 2025, these priorities can be translated into measurable practices. Supplier registration should not be treated as a one-time administrative check but as an ongoing risk-based verification process. Conflict declarations should be cross-checked against corporate ownership and directorship information where possible. Access to ceiling prices and evaluation material should be restricted to personnel with a documented need to know, with logs reviewed when suspicious bidding patterns arise. Procurement analytics should also flag repeated wins by linked entities and unusual clustering of bids around ceiling prices. Such measures would operationalise the Act at precisely the points where the prosecuted evidence shows vulnerabilities.

6.2 Theoretical Contribution, Limitations, and Future Research

The study extends the Fraud Triangle by showing that digitalisation relocates rather than removes opportunity, pressure, and rationalisation, and refines Agency Theory by distinguishing observable workflow asymmetry from unobservable off-system asymmetry. Three limitations apply. Prosecuted cases represent detected and adjudicated corruption rather than all misconduct; prosecution lag restricts recent-case coverage; and qualitative findings generalise analytically rather than statistically. Future research should use network analytics to detect cartel structures, compare Malaysia with other procurement regimes, and evaluate longitudinally whether the Government Procurement Act 2025 reduces the offence and stage concentrations identified here.

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