



**International  
Standard**

**ISO 37003**

**Fraud control management systems —  
Guidance for organizations managing  
the risk of fraud**

*Systèmes de management du contrôle de la fraude — Lignes  
directrices destinées aux organisations gérant le risque de fraude*

**First edition  
2025-05**



**COPYRIGHT PROTECTED DOCUMENT**

© ISO 2025

All rights reserved.

ISO publications, in their entirety or in fragments, are owned by ISO. They are licensed, not sold, and are subject to the terms and conditions set forth in the ISO End Customer License Agreement, the License Agreement of the relevant ISO member body, or those of authorized third-party distributors.

Unless otherwise specified or required for its implementation, no part of this ISO publication may be reproduced, distributed, modified, or used in any form or by any means, electronic or mechanical, including photocopying, scanning, recording, or posting on any intranet, internet, or other digital platforms, without the prior written permission of ISO, the relevant ISO member body or an authorized third-party distributor.

This publication shall not be disclosed to third parties, and its use is strictly limited to the license type and purpose specified in the applicable license grant. Unauthorized reproduction, distribution, or use beyond the granted license is prohibited and may result in legal action.

ISO copyright office

CP 401 • Ch. de Blandonnet 8

CH-1214 Vernier, Geneva

Phone: +41 22 749 01 11

Email: [copyright@iso.org](mailto:copyright@iso.org)

Website: [www.iso.org](http://www.iso.org)

Published in Switzerland

## Licensing and use terms

As stated above, ISO documents, as well as any updates and/or corrections, and any intellectual property or other rights pertaining thereto, are owned by ISO. ISO documents are licensed, not sold. This document does not in any way operate to assign or transfer any intellectual property rights from ISO to the user. ISO documents are protected by copyright law, database law, trademark law, unfair competition law, trade secrecy law, and any other applicable law. Users acknowledge and agree to respect ISO's intellectual property rights in the ISO documents.

The use of ISO documents is subject to the terms and conditions of the applicable licence agreement.

ISO documents are provided under different licensing agreement types ("Licence Type") allowing a non-exclusive, non-transferable, limited, revocable right to use/access the ISO documents for one or more of the purposes described below ("Purpose"), which may be internal or external in scope. The applicable Purpose(s) must be agreed in the purchase order and/or in the applicable licence agreement.

a) Licence Type:

- 1) Single registered end-user licence (watermarked in the user's name) for the specified Purpose. Under this license, the user cannot share the ISO document with a third party, including on a network.
- 2) Network licence for the specified Purpose. The network licence can be assigned to either unnamed concurrent end-users or named concurrent end-users within the same organization.