



الجامعة الإسلامية العالمية ماليزيا
INTERNATIONAL ISLAMIC UNIVERSITY MALAYSIA
يُونِيسَيْتِي إِسْلَامُ إِنْتَارَا بَغْسِيَا مَلِيسِيَا
Garden of Knowledge and Virtue

Guidelines for Reporting to External Authorities

International Islamic University
Malaysia (IIUM)

SECTION 1: INTRODUCTION

1.1 Objective

The purpose of these guidelines is to provide clear direction on the reporting of misconduct to external authorities as approved through the University Management Committee Meeting No. 09/2026 dated 11th March 2026.

1.2 Scope

These guidelines set out the matters relating to reporting to external authorities, including the relevant external authorities, the circumstances under which a report should be made, and the procedures for making such a report. This is to ensure that such reports are prepared in a manner consistent with IIUM's values and in compliance with applicable laws.

1.3 Applicability

These guidelines apply to all staff members and any persons acting on behalf of IIUM who wish to lodge a report of a potential criminal or serious offence that falls outside of the IIUM disciplinary rules and warrants escalation to an external authority.

1.4 Related Policies/Procedures/Rules

- 1) IIUM Constitution
- 2) IIUM Staff Disciplinary Rules
- 3) IIUM Student Disciplinary Rules
- 4) IIUM Code of Ethics
- 5) IIUM Whistleblower Protection Policy (IWPP)
- 6) Malaysian Anti-Corruption Commission Act 2009 (Act 694)
- 7) Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001
- 8) Dangerous Drugs Act 1952
- 9) Penal Code Act 574
- 10) Computer Crimes Act 1997
- 11) Cyber Security Act 2024 [Act 854]
- 12) Personal Data Protection Act 2010 (PDPA)
- 13) Whistleblower Protection Act 2010 (Act 711)

1.5 Terms and Definitions

Terms/Abbreviations	Definitions
External authorities	Body or agency established by a Federal law which is conferred with enforcement functions by the Federal law or any other written law
IIUM	International Islamic University Malaysia
KCDIO	Kulliyyah, Centre, Department, Institute or Office
OLA	Office of the Legal Adviser
UMC	University Management Committee

SECTION 2: IMPLEMENTATION OF THE GUIDELINES

2.1 Introduction

Reporting to the external authorities should be considered in cases where the severity of the offence warrants immediate external enforcement intervention. It aims to ensure that all reports are made in compliance with applicable laws, safeguard IIUM interests, and promote consistency and accountability in the handling of disciplinary matters.

2.2 Planning

2.2.1 Identify Reportable Offence

The initial step is to identify whether the misconduct constitutes a reportable offence that warrants escalation to an external authority(ies). Reportable offences include, but are not limited to:

- Corruption and bribery: Soliciting, offering, giving or receiving of any gratification or reward in the form of cash or in-kind of high value for performing a task in relation to his/her job description.
- Criminal Breach of Trust (CBT): Dishonest misappropriation or conversion of the IIUM funds, property, or assets entrusted to a staff member.
- Fraud and Financial Crimes: Falsification of documents, embezzlement, making false claims, or engaging in deceptive practices that cause financial loss to IIUM.

- **Criminal Misconduct:** Any act that constitutes a criminal offence under the Penal Code, including but not limited to forgery, cheating, criminal intimidation, theft or causing hurt.
- **Cybercrimes:** Hacking, unauthorised access to IIUM systems, online defamation, or distribution of obscene materials that violate the relevant law

2.2.2 Preparation of report

- Relevant records, evidence, and supporting documents shall be compiled prior to submission to the external authority.
- Reports shall only contain factual and verified information to the extent reasonably available.
- All communications with external authority(ies) shall be properly documented and retained by the KCDIO.

2.3 Lodging Report with the External Authority

- 2.3.1 Upon the occurrence of an incident at KCDIO, the Head of KCDIO shall refer the matter to the matter is referred to the OLA. OLA will provide legal advice and guidance before any report is made to the external authority(ies).
- 2.3.2 The KCDIO where the incident occurred take the lead to lodge an official report with the relevant external authority(ies). A representative from OLA will accompany the representative from KCDIO throughout the process to ensure that everything is in line with the legal advice provided.
- 2.3.3 The table in **Appendix A** serves as a guide for determining the appropriate external authorities based on the nature of the offence.

2.4 Monitoring

- 2.4.1 All KCDIOs shall keep proper records and documentation of all matters relating to reporting of offence, including documentation, investigations, communications and finding of the external authority(ies) to ensure transparency, accountability, and ease of reference for future audits or reviews.
- 2.4.2 OLA shall be kept informed of all cases reported to external authorities to monitor compliance with the established reporting procedure and ensure proper documentation.

2.5 Compliance

All KCDIOs shall comply with these guidelines to ensure its effective implementation and the consistent handling of matters relating to reporting to external authorities. For a whistleblower to be eligible for protection under the Whistleblower Protection Act 2010, the report must be made in good faith, and the whistleblower must not be involved in the offence being reported.

2.6. Confidentiality

All records of the investigation will be kept confidential. The investigation documents, including the findings should not be disclosed unless necessary to investigate or otherwise as required by law or for safety purposes.

SECTION 3: ADMINISTRATION OF THE GUIDELINES

3.1 Ownership of The Guidelines

The Prosecution Unit, Office of the Legal Adviser, who will be responsible for ownership and administration of these guidelines

3.2 Roles and Responsibilities of the Owner of The Guidelines

- 1) Ensure the effective implementation of the guidelines in accordance with the relevant laws.
- 2) Ensure these guidelines remain relevant and aligned with the University's needs.
- 3) Communicate any revisions or updates to the relevant parties and KCDIOs.

3.3 Approving Authority

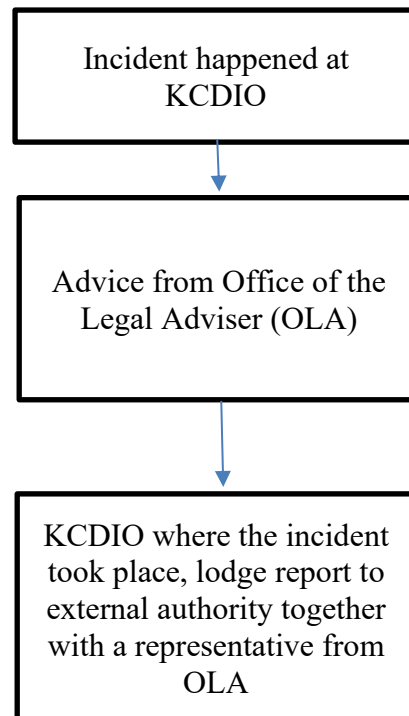
The Legal Adviser shall have the authority to make administrative amendments or adjustments to any of the clauses of these guidelines and procedures whenever such action is deemed necessary in the interest of IIUM and such amendment must be table to the University Management Committee (UMC) for approval.

3.4 Review and Revision Process

These guidelines shall be reviewed from time to time to ensure their continued relevance and effectiveness.

SECTION 4 : SUPPORTING DOCUMENTS

4.1 Flowchart



**Office of the Legal Adviser (OLA) shall be in the know of all reported cases to the external authorities*

SECTION 5 : REFERENCE DOCUMENT

- Employment Act 1955 (Act 265)
- IIUM Constitution
- IIUM Staff Disciplinary Rules
- IIUM Student Disciplinary Rules
- IIUM Code of Ethics

Title of Guidelines	:	Guidelines for Reporting to External Authorities
Number of Guidelines	:	1
Approving Authority	:	IIUM University Management Committee (UMC)
Approval Date	:	3 rd August 2026
Effective Date	:	3 rd August 2026

APPENDIX A

Type of Offence	External Authority(ies)
Corruption, Bribery	Malaysian Anti-Corruption Commission
General Criminal Misconduct (e.g., Theft, Fraud, Criminal Breach of Trust, Drug-Related Offences)	Royal Malaysia Police (PDRM)
Fraud, Financial Crimes, Money Laundering, Illegal Banking Activities	Bank Negara Malaysia (BNM), Companies Commission of Malaysia (SSM)
Online Fraud, Cyber Harassment, Defamation, Hacking	Royal Malaysia Police (PDRM) Malaysian Communications and Multimedia Commission (MCMC)