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US Federal Client Service Group
Standards of Federal Business Ethics
and Conduct

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• Consulting • Technology • Outsourcing

Foreword

Doing business with the US federal government is very different from doing business with commercial clients—Accenture must adhere to unique business and ethical standards. The [Accenture Code of Business Ethics](#) states:

We comply with all applicable government contracting laws and regulations. All Accenture people who serve government clients are responsible for understanding the legal requirements and restrictions that apply to their work.

Because every Accenture person who deals with the US federal government must understand the federal government's rules for doing business, we have created these Standards of Federal Business Ethics and Conduct, which supplement the Accenture Code of Business Ethics and emphasize parts that specifically apply to our federal business. **These Standards do not substitute for the Code of Business Ethics**, which all Accenture people must know and understand.

We've created these Standards not only because the risks of non-compliance are significant, but because it's the right thing to do. All Accenture people must adhere to these Standards whenever they do work for a US federal government client: employees in every country, workforce and entity, as well as third parties, such as consultants, agents, independent contractors, subcontractors and teaming partners when acting on Accenture's behalf.

Since its inception, Accenture has been governed by its [Core Values](#). They shape the culture and define the character of our company. They guide how we behave and make decisions. These Standards apply Accenture's core values to our federal business and foster the atmosphere of transparency and integrity that avoids even the appearance of impropriety when we serve the US federal government.

These Standards aim to help Accenture people identify the ethics and compliance issues that are unique to working with the US federal government and to know when and how to request assistance where necessary. Each of us must recognize that US federal government employees are subject to rigorous ethical standards and we must respect those standards and avoid placing those employees in compromising situations.

If you have any questions about these Standards or how they affect your daily work, please send an email to federal.compliance@accenture.com. New and updated policies and practices will be issued from time to time. We encourage you to check regularly the [US Federal Client Service Group Practices website](#) and the [Accenture Policies website](#) for updates.

Kay Kapoor, US Federal Client Service Group Lead
Eric Stange, CEO and President of Accenture Federal Services
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Accenture will not tolerate retaliation against any employee who reports an ethical or legal concern. Employees who come forward with concerns play an important role in maintaining our ethical workplace.

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1. Stewardship

We understand that the laws and regulations governing federal work are complex and that non-compliance raises significant financial and credibility risks for Accenture. Accordingly, we are accountable for the current and future health of our business by balancing any US federal government demands with the company's long-term needs. Further, we understand that we are accountable to each of the many “faces” of the federal government, which include contract administration personnel, program personnel, auditors and others.

1.1. We only allow authorized Accenture personnel to contract with federal clients

Because signing a contract with the US federal government has broad-reaching implications, only authorized Accenture personnel sign contracts and any related certifications. See [Practice A.X.120](#) (Signature Authority).

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1.2. We do not use appropriated funds to influence Congress regarding our federal contracts

As a business partner of the US federal government, we will not use appropriated funds to pay any person for influencing or attempting to influence a federal government employee, member of Congress, employee of Congress or employee of a member of Congress in connection with any specific federal contract, grant, loan or cooperative agreement.

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1.3. We comply with all lobbying registration and reporting requirements

Contacts with US federal government personnel for the purpose of influencing legislation, regulations or decision making may constitute lobbying, which triggers registration and disclosure requirements. If an Accenture employee or a retained consultant or someone working on our behalf, like a subcontractor, communicates with any public official or the official's staff, that person may be obligated to register as a lobbyist or comply with other regulations. All such personnel are responsible for understanding the applicable rules and must work with the Office of Government Relations to ensure they comply.

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1.4. We understand that unique rules apply to inventions made while working for the federal government

The US federal government is entitled to special intellectual property rights in inventions that its contractors create while performing work under a government contract or subcontract. Therefore, we take steps to report promptly our inventions in accordance with the applicable rules.

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1.5. We safeguard Accenture's proprietary and confidential information

Protecting Accenture proprietary information is of the highest importance. (See [Accenture Code of Business Ethics](#), page 27.) When we submit proprietary information to the US federal

government, we must observe protections beyond those we take with commercial customers. Accordingly, we carefully mark Accenture proprietary materials submitted to the federal government with appropriate restrictive legends from the data rights clauses in the Federal Acquisition Regulation. For examples of legends and a summary of federal government rights in data click [here](#).

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2. Best People

We mobilize the best people, at the right time and in the right place. We search out the best talent, seek opportunities to develop leading-edge skills and take time to integrate new people into the company. Accordingly, we recognize that people with US federal government experience bring great value to Accenture. However, we understand that while people are free to move in and out of federal government service, restrictions limit our ability to discuss employment with current government employees. We also understand that other restrictions limit the ability of former federal government employees to perform certain functions after leaving the government.

2.1. We follow all restrictions applicable to employment discussions with current federal government employees

Employment discussions between Accenture personnel and current US federal government employees are restricted to avoid the appearance of a “conflict of interest.” We will not negotiate employment with a current federal government employee while that employee is participating in any matter relating to Accenture and for a reasonable time after they leave government employment (see below). Given the complexities and risks in this area, Accenture personnel are expected to consult with Recruiting and Legal before entering into any employment discussions with current federal government employees.

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A federal government employee I worked with on an old program is planning to retire. She would fit perfectly with our Accenture team. Can I ask her to work for us when she retires?

No. Before you propose or offer anything to the federal government employee, you must obtain approval from Legal. Additionally, Accenture will not be allowed to discuss potential employment with her until she has retired or until she disqualifies herself from further participation on matters involving Accenture.

2.2. We observe “revolving-door” restrictions applicable to former federal government personnel

Legal restrictions do not end once US federal government employees leave government service. “Revolving-door” restrictions place limits on these employees’ post-government activities, including in some cases prohibition on receiving any compensation from a contractor for one year and potentially longer depending on the circumstances.

Because “revolving-door” restrictions are complex, Accenture personnel, including former federal government personnel and those with whom they work, must coordinate with Legal to determine applicable restrictions. Further, Accenture personnel involved in employment discussions with current and former federal government employees are expected to know that certain limitations may apply to the activities the employee would be able to perform if he or she joined the company.

See [Practice A.3.140](#) (Recruiting of Government Employees / “Revolving Door” Recruiting).

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I previously worked for a current US federal government client of Accenture and now I am an employee of Accenture. While working for the federal government, I served as a technical advisor overseeing decisions concerning one of Accenture's contracts. Can I meet with employees of my former government agency to discuss potential modifications to the specifications of that contract? Can I participate in developing a proposal for new, future contracts with the federal government client?

No, you may not meet with employees of the federal government client to discuss the contract with which you were personally and substantially involved during your time with the government. However, you should consult with Legal to determine whether other viable options are permissible.

3. Client Value Creation

We seek to build long-term relationships with our US federal government clients based on delivering value. We focus on sustainable, long-term outcomes, forgoing short-term opportunities that are inconsistent with our goal of delivering long-term value.

3.1. We diligently prepare proposals for federal government work

The US federal government can rely on everything we say and do, and in some cases what we don't say or do. Accordingly, employees preparing proposals, bids or contract negotiations for current or prospective federal government clients must be certain that all statements, communications and representations are accurate and truthful. We focus on the substance of our capabilities and delivery expertise and we limit marketing claims to factual matters.

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3.2. We submit current, accurate and complete Cost or Pricing Data to the federal government

US federal government contracting officers have an obligation to determine that prices are “fair and reasonable.” In certain circumstances, they may ask us to certify that the information provided is current, accurate and complete. We take this certification requirement very seriously and allow only authorized Accenture personnel to sign a Certificate of Current Cost or Pricing Data and only after all personnel who have had a major role in preparing the proposal have signed a corresponding internal certificate.

We comply with Federal Acquisition Regulation (FAR) Cost Principles and Cost Accounting Standards where applicable. See [Practice C.15.100](#) (Collection of Cost or Pricing Data).

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3.3. We comply with the specifications, terms and conditions of all federal government contracts

Once a contract is awarded, we read it carefully and perform in compliance with its specifications, requirements and terms and conditions. We understand that certain regulations apply even if not expressly stated in the contract. We will not substitute a different product or service without appropriate approvals. We flow appropriate requirements down to subcontractors.

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3.4. We promote open and fair competition for all subcontractors and suppliers

The US federal government is legally bound to promote fair and open competition. When we serve as a prime contractor, we are bound to select subcontractors who offer fair and reasonable prices. Because our federal government client generally bears the ultimate costs of these supplies and services, we use competitive procedures to the maximum extent possible to provide the best value.

See [Practice B.6.100](#) (Competitive Sourcing & Source Selection / Non-Competitive Sourcing) and [Practice B.6.110](#) (Sole Source Awards to Accenture).

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3.5. We do not solicit or accept kickbacks from subcontractors and suppliers

We understand that doing business with the US federal government requires extra diligence to ensure our purchasing practices are fair and free of impropriety. We enter into subcontracts and supply agreements based on merit and do not accept kickbacks in any form, including contingency fees, gratuities, commissions, rebates or discounts that are made for the purpose of improperly obtaining or rewarding favorable treatment in connection with a prime contract or in connection with a subcontract relating to a prime contract. Accenture personnel with any question about whether a payment could constitute a kickback must contact Legal.

See [Practice A.3.160](#) (Anti-Kickback Act, Gifts from Third Parties).

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3.6. We understand the unique obligations of performing systems integration services

We have chosen not to pursue or accept systems integration compensation (“SI Comp”) in connection with any US federal government business, including fees from a vendor for implementing their products in our solutions. SI Comp includes fees or other benefits we may receive from a third party by helping it sell or implement its products or services. Such assistance may take various forms, including marketing assistance fees, referral fees, training, access to experts, early access to software in development and other funds that can only be used for certain, specific purposes.

We do not place purchase orders or suggest that the federal government place any purchase orders the government does not need. Likewise, we do not place purchase orders or suggest that the government place purchase orders with a vendor to induce that vendor to purchase services from Accenture.

See [Practice E.31.110](#) (Non-Acceptance SI Comp with Federal Customers).

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3.7. We submit accurate invoices when we bill the federal government

We seek to submit accurate invoices and promptly correct inadvertent errors. We understand that some contracts are subject to “cost principles,” which limit the amounts we bill to the US federal government. In order for us to charge and recover an incurred cost, we determine that it is reasonable, allocable and allowable. We segregate allowable from unallowable costs and we do not invoice the federal government for, or include in our indirect cost rates, “unallowable” costs, including advertising, lobbying and fines and penalties. We stay within federal guidelines for reimbursement of travel.

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4. One Global Network

We are a good corporate citizen and follow consistent standards when interacting with the US federal government. We understand that in the federal government space we may be competing with a company for work one day, and the next day seeking subcontracting opportunities with that same company.

4.1. We are fierce but fair competitors and follow rules applicable to federal government competitions

We compete fairly and ethically for all business opportunities. We understand that the competitive process for US federal government business is more restricted than that of commercial work. When Accenture is involved in a procurement, we do not discuss the procurement with any officials of the procuring agency who are not authorized to discuss the procurement with prospective offerors. We actively avoid anticompetitive practices, such as price fixing and collusion, and even the appearance of such practices.

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4.2. We will not seek or obtain competitors' non-public proprietary information or federal government-sensitive information relating to a procurement

A critical aspect of US federal government competitions is a level playing field. A competitor with access to protected information of the federal government or another competitor has an unfair advantage. Because seeking or obtaining such information is illegal, we do not tolerate possessing unauthorized protected information. Examples of protected federal government information may include any documents that:

- Reflect the agency's intentions, including source selection and technical evaluation plans.
- Reflect the agency's evaluations of any proposals offered.
- Reflect competitive range determinations, rankings of bidders, or recommendations for award.
- Any documents marked "source selection information" or containing a similar legend.

Examples of protected competitor information include:

- Any information related to cost or pricing or methods for developing cost or pricing.
- Any information about proprietary processes and business strategy.
- Any documents marked "bid or proposal information."

If such information inadvertently comes into our possession, we isolate and secure it to prevent further distribution, and immediately contact Legal to explain where, when, how and from whom the information was received.

Obtaining competitive information from former or current employees is a delicate matter. Avoid putting yourself and others at risk by referring this situation to the [Accenture Competitor Intelligence team](#), a group dedicated to obtaining such information in an appropriate manner. (See [Accenture Code of Business Ethics](#), page 13.) For Freedom of Information Act (FOIA) inquiries, go to [Public Service Sales Gateway - FOIA](#). See [Practice A.3.120](#) (Procurement Integrity Act – Disclosure or Receipt of Competitive Information).

A competitor inadvertently left files containing company information at a public meeting. It is not obvious from the face of the information that it is not public. Can I retain the copy?

No. You should not retain the document and must cease reviewing any information contained in the document. The document should be sealed immediately and sent to Legal for proper handling.

I received an e-mail from a federal government employee and attached to the email is a document marked “source selection sensitive” and appears to describe the agency’s needs for a future IT system. What should I do?

You should not retain the document and must cease reviewing any information contained in the document. You should notify Legal and do not forward the document (either internally or externally) without authorization from Legal.

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4.3. We do not make improper “contingent payments” to obtain federal government business

We do not make payments that are contingent solely on Accenture receiving US federal government business to third parties, including Business Development Agents, unless they qualify as a “bona fide agency.” In all cases, Accenture personnel must refer any potential contingent fee relationships with third parties to Legal for approval. See [Practice A.3.150](#) (Use of Business Development Agents).

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4.4. We only deliver products that meet the federal government’s country of origin restrictions

Many of our contracts with the US federal government require that we use products produced or manufactured in the United States or other designated countries—generally countries that have entered into trade agreements with the US or certain less developed countries. When these limitations apply, we only provide products from permitted countries. We do not alter or remove the country of origin markings on products to be delivered to the federal government. We do not provide products from “prohibited source” countries, such as Cuba and Iran, with which the federal government does not do business. See [Practice D.25.100](#) (Acquisition of Foreign Products: Buy American Act/Trade Agreements Act/Prohibited Sources).

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4.5. We cooperate with federal government investigations and audits

We cooperate fully with US federal government investigations and audits. By contracting with the federal government, Accenture has agreed that the government may examine certain Accenture financial records and cost data. When the federal government audits our contracts and the associated records, we refer the matter to Legal and comply with valid requests. Accenture conducts its affairs as a good corporate citizen by conducting internal investigations and making appropriate voluntary self-disclosures of violations of law, as determined by Legal.

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5. Respect for the Individual

We treat people as we would like to be treated, which means honoring the codes of conduct of our US federal government clients and living our own Code of Business Ethics.

5.1. We seek to understand and support the federal government’s ethical standards for its employees and avoid exposing government employees to personal conflicts of interest

The US federal government has its own ethical standards for its employees, and in some cases these standards may be more stringent than those of our own company. We understand that employees of the executive branch of the federal government are subject to strict ethical standards, and we strive to understand those rules and how we can support our federal government clients in their compliance.

Federal government employees are prohibited from engaging in any activity that constitutes a “personal conflict of interest.” Accenture personnel must try to avoid any circumstances that could create the appearance that a federal government employee is violating the conflict-of-interest restrictions. Simply put, we must not put federal government employees in a situation in which their responsibilities to the government—including their objectivity and judgment—are compromised by an outside transaction or relationship. If in doubt, ask Legal for help.

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5.2. We seek to understand and follow federal agencies’ codes of conduct

Many federal agencies have their own codes of conduct that are comparable to our Code of Business Ethics. Because they may be more stringent than our own, we seek to understand the agency’s requirements as well as how they expect us to interact with their people—and we comply with these expectations. We do not rely on individual federal employees to tell us an agency’s rules; we should understand them ourselves.

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5.3. We strive to create opportunities for small businesses, including those owned by women, minorities and military veterans

Accenture encourages, enhances and supports cultural diversity. We understand that, as a US federal government contractor, we are subject to a higher standard when it comes to maintaining a positive workplace. We have in place affirmative action plans. We provide equal employment opportunities and we do not discriminate on the basis of age, sex, color, disability, national origin, race, religion, United States military veteran’s status or sexual orientation. This policy applies to all terms and conditions of employment, including recruiting, hiring, transfers, promotions, terminations, compensation and benefits.

We understand that the federal government requires that we set goals for creating business opportunities for small businesses, including those owned by women, minorities and certain military veterans. We are dedicated to setting ambitious yet realistic small-business subcontracting goals, and we endeavor in good faith to meet those goals.

See [Practice D.19.100](#) (Small Business Utilization and Reporting) and [Practice D.19.110](#) (Small Business Liaison Officer Position, Duties, Responsibilities).

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5.4. We promote a workplace free from drugs and illegal substances

We are all responsible for ensuring a healthy, drug-free work environment. As a US federal government contractor, we are under additional scrutiny. Accenture personnel will not manufacture, possess, use or be under the influence of drugs and illegal substances in the workplace. Those individuals who do not comply with this standard are subject to disciplinary action, including mandatory assistance programs or even termination.

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6. Integrity

We conduct our business with integrity, fairness and openness. We believe in our heritage of “think straight, talk straight.” Accenture personnel, and the company itself, face serious sanctions if we fail to conduct our business with integrity. It is not only policy and the right thing to do; it is the law.

6.1. We discourage providing gifts to federal government employees and inviting them to attend Accenture-sponsored events without appropriate approval

In Accenture’s commercial business it is standard practice to offer or receive social amenities or exchange business courtesies to foster goodwill and enhance business relationships. However, when dealing with US federal government employees, entertainment practices that may be acceptable in a purely commercial setting may be unacceptable or even against the law.

Federal government employees are prohibited from soliciting gifts and are subject to very restrictive rules on accepting, directly or indirectly, any gift from Accenture, due to our status as a federal government contractor. Accenture personnel will not offer or provide gifts that, if accepted, would violate the federal government employee’s ethical obligations. A gift is defined very broadly and includes anything of value, including any gratuity, favor, discount, entertainment, hospitality, loan, forbearance, training or other item of monetary value, whether provided in kind or through reimbursement. For example, an invitation to a sporting or other event (paid for by Accenture or the individual), could be considered a gift. Further, if a federal government employee approaches us about employment for one of their friends or relatives, the offer of such employment could be considered not only a gift, but a bribe.

Note, it is the mere promise, offer or invitation that creates the thing of value, so please consult with contact Legal in advance of making any such offers. Because legal regulations on gifts to government employees depend highly on circumstances, values and other variables, Accenture personnel should always seek guidance from Legal concerning the extent to which the restrictions apply to a specific situation. See [Practice A.3.130](#) (Gratuities).

Also see [Policy 1221—Contacts with Public Officials](#) and [Procedure 1221.200](#) (Gift-giving to Public Officials) and [Procedure 1221.300](#) (Hospitality/Entertainment). Contact Legal for help in completing the checklists contained in these procedures.

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6.2. We avoid putting Accenture in the position of an organizational conflict of interest

The US federal government restricts companies from serving in conflicting roles. The organizational conflict rules aim to prevent conflicting roles that might bias the contractor’s judgment or advice and to prevent an unfair competitive advantage. We take appropriate steps to recognize and avoid organizational conflicts in which our activities may preclude the pursuit of a related activity by another Accenture business segment. If we believe that we are in a conflict situation, we seek advice from Legal before we act and appropriately disclose the circumstances to the federal government. See [Practice B.9.140](#) (Organizational Conflict of Interest).

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6.3. We protect federal government confidential information

Our work requires the US federal government to entrust Accenture with access to confidential government information. Unless we have proper authorization or clearance in advance, we will not discuss, disclose, copy or use such information. We understand the additional strictures and penalties imposed by the Procurement Integrity Act when our work on federal contracts involves access to information relating to a bid, proposal or source selection before the contract is awarded. We understand the additional strictures and penalties imposed by the Privacy Act when dealing with the design, development or operation of a federal government system of records on individuals.

Accenture personnel are responsible for taking appropriate precautions to ensure unauthorized personnel do not have access to sensitive federal government information. Further, when performing classified work, we respect and observe all clearance requirements, including those limiting access to cleared information and to cleared facilities.

Contact Legal for help obtaining the necessary authorizations or if you are in doubt.

See [Practice D.24.120](#) (Data Privacy)

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6.4. We protect federal government property

We understand our obligations to protect, preserve, inventory and track US federal government property that is within our custody and control, including “contractor-acquired” federal government property. Also, we dispose of it appropriately at the end of the contract. We comply with license requirements associated with federal government-owned software.

See [Practice G.45.100](#) (Administration of Government Property)

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6.5. We keep complete and accurate records

We record *all* time and expenses accurately and daily. For the avoidance of doubt, we record all hours worked. Misrepresenting facts or falsifying records is strictly prohibited. All employees are responsible for ensuring that labor and material costs are accurately recorded and charged on our records. We will dispose of records in accordance with Accenture policy and applicable US federal government requirements.

See [Practice E.30.120](#) (Time Reporting/ Recording).

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Do's and Don'ts of US federal government business interactions

- **Do consult** Legal with any questions about business transactions with the federal government.
- **Do get prior approval** from Legal before inviting a federal government employee to an entertainment event.
- **Do understand** that merely offering anything of value with the intent to influence the awarding of a contract to Accenture is illegal even if made indirectly through an intermediary.
- **Do commit** to marketing our services and solutions solely on their merits.
- **Do strive** to avoid even the appearance of trying to buy federal government business or improperly curry favor.
- **Do continue to make charitable contributions** according to your own judgment and company recommendations rather than according to any federal government official's preferences.
- **Do understand** that if a federal government employee approaches you about employment for one of their friends or relatives, our offer of such employment may be a bribe.
- **Do not** provide or offer to provide anything of value to a federal government employee in order to influence that employee's official action.
- **Do not** provide anything of value to any federal government employee unless it is an unsolicited gift with a fair market value of less than \$20.00, such as modest items of food or refreshment or a promotional or marketing item.
- **Do not** provide gifts of nominal value to a single federal government employee that, in aggregate, exceed \$50.00 in any calendar year.
- **Do not** offer a gift of free attendance at a conference or other meeting that charges an entry fee for general admission without receiving prior written approval from Legal.
- **Do not** offer a gift of free travel to a federal government employee without receiving prior written approval from Legal.
- **Do not** engage in any business activity that could suggest to an independent third-party that a federal government employee has a "conflict-of-interest."

More Do's

Reporting

To report specific concerns, you should bring them to the attention of your supervisor, your career counselor, a member of the Legal group or any member of Accenture management. Alternatively, if you prefer, you may report specific concerns regarding Accenture's financial affairs, accounting practices, auditing matters, corruption, fraud—or other serious cases where the vital interest of the company or the moral or physical integrity of our people are at stake—to the Accenture Business Ethics Line at +1 312 737 8262, which is available 24 hours a day, seven days a week (you can reverse the charges) or by visiting the encrypted website at <https://businessethicsline.com/accenture>. You should use the Ethics Line only to make a good faith claim. Accenture takes all allegations seriously.

The Accenture Business Ethics Line is answered by a neutral third party

24 hours a day, 7 days a week

Call collect (reverse the charges) from anywhere in the world: +1-312-737-8262

Or use the encrypted website: <https://businessethicsline.com/accenture>.

When using the Ethics Line, you are not required to identify yourself. However, if you choose to remain anonymous, Accenture's ability to investigate the matter may be impaired and we may not be able to fully address all of your concerns.

If you choose to identify yourself, your identity will be treated confidentially and shared with a limited number of people who have a need to know or who are responsible for dealing with reports and investigations. Your personal information will be held and used in accordance with Accenture Policy [0090-Data Privacy](#) and data privacy law.

Accenture will not tolerate retaliation against any employee who reports an ethical or legal concern. Employees who come forward with concerns play an important role in maintaining our ethical workplace.

To learn more about how Accenture protects personal data of individuals that Accenture receives or obtains during the reporting and investigation process and how we respect the privacy of our people, please refer to the [Data Privacy Notice](#).

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Accenture is a global management consulting, technology services and outsourcing company. Combining unparalleled experience, comprehensive capabilities across all industries and business functions, and extensive research on the world's most successful companies, Accenture collaborates with clients to help them become high-performance businesses and governments. With approximately 211,000 people serving clients in more than 120 countries, the company generated net revenues of US\$21.6 billion for the fiscal year ended Aug. 31, 2010. Its home page is www.accenture.com.