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**United Nations Global Compact
Communication on Progress Report
Supplemental Report on Principle 10**

"Businesses should work against corruption in all its forms, including extortion and bribery."

• Consulting • Technology • Outsourcing

I. Introduction

Corruption is one of the greatest obstacles to economic and social development globally, hindering the development of fair market structures and distorting competition. Accenture's fight against corruption is deeply ingrained in our core values of Integrity and Stewardship and in how we do business every day, everywhere in the world. This supplemental report to our United Nations Global Compact (UNGC) Communication on Progress (COP) report outlines our efforts to promote our commitment to anticorruption compliance. As this supplemental report demonstrates, we are committed to living and promoting UNGC Principle 10 by working against corruption in all its forms, including extortion and bribery.

II. Report on Progress

Accenture actively participates as a member and co-chair of the UNGC Taskforce on Reporting on the 10th Principle (the "Taskforce"), which has been established to develop guidance to help companies report more consistently on their anticorruption efforts in non-financial or sustainability reports. The Taskforce is responsible for elaborating and promoting the benefits of reporting on companies' implementation efforts on UNGC Principle 10, developing guidelines for reporting on "basic" and "desired" anticorruption program elements that are universally applicable and collecting companies' positive experiences of reporting on anticorruption efforts.

Consistent with our commitment to the Taskforce, the guidelines, and anticorruption compliance, Accenture voluntarily reports on all of the basic and desired reporting elements developed by the Taskforce in the following three sections: Commitment and Policy, Implementation, and Monitoring.

A. Commitment and Policy

- 1. We have a publicly stated formal policy of zero tolerance for corruption, which supports our commitment to work against corruption in all its forms, including bribery and extortion.**

This commitment applies to our relationships with government and commercial clients. Our [Code of Business Ethics](#) (COBE), which is publicly available on our website in 16 languages, describes our commitment against corruption: "We refuse to offer bribes or make questionable payments" and our statement of zero tolerance: "Accenture's expectations are clear: We will not tolerate any violations of this policy. We do not give or receive inappropriate gifts or hospitality." Our COBE also provides a detailed explanation of our anticorruption compliance policy in discussing our core value of Integrity.

In addition, since 2003 we have operated under Policy 1327, Standards of Conduct of International Business—Corruption, which further states that "All employees are prohibited from engaging in bribery and are required to maintain proper business contacts and relationships with Client Representatives." Policy 1327 broadly defines corruption to include any gifts or services that would result in improper influence, and commits Accenture to doing business without engaging in corruption. Policy 1327 along with our Policy 1221, which governs Contacts with Public Officials, provide detailed processes for employees to follow that govern our relationships with clients, business development agents and other business partners. We provide a copy of our Policy 1327 at Attachment A and a copy of our Policy 1221 at Attachment B.

2. We have a publicly stated commitment to comply with all relevant laws, including anticorruption laws.

In the prelude to our COBE, our chairman & chief executive officer (CEO), as well as our general counsel, clearly charge our employees with the responsibility to act ethically and comply with laws. Specifically, our chairman & CEO states, “We must educate ourselves ... not just to ensure we comply with laws and policies but also to ensure that we have the best tools and resources to practice ethical decision making and clear accountability.” Our compliance officer adds that “The [COBE] is designed to help each of us aim higher than simply complying with the law: it goes without saying that we comply with applicable laws—we hold ourselves to a greater standard. Our target is ethical business practices—running our business in a manner we can be proud of and which reflects the image and heritage of Accenture.” Moreover, in executing our anticorruption policies and procedures, we have built-in processes to promote consultation with our local Legal professionals on the applicability of and compliance with local law in specific transactions by our business operating groups.

3. We have issued statements of support for international and regional legal frameworks, including the UN Convention against Corruption.

We state in our Policy 1327: “This policy is intended to assure compliance with the U.S. Foreign Corrupt Practices Act, the Organization of Economic Cooperation and Development Convention on Combating Bribery of Public Officials in International Business Transactions, the UN Convention against Corruption, similar laws in many countries that prohibit bribery and corruption, and the Company’s Code of Business Ethics.” In addition, as noted above, we have been deeply involved with the UNGC Taskforce for developing guidance for reporting on corruption in COP reports and we currently serve as the co-chair of the Taskforce. Also, as a signatory to the Partnering Against Corruption Initiative (PACI), our chairman & CEO signed a commitment to supporting the PACI Principles for Countering Bribery, including a commitment to embrace a zero-tolerance policy towards bribery and to develop a practical and effective implementation program. Finally, we marked International Anticorruption Day on December 9, 2009, with the distribution of our *DecisionPoint* compliance and ethics newsletter focusing on anticorruption and also with an alert posted on our internal portal, which linked to our internal anticorruption compliance page. We provide a copy of our December 2009 *DecisionPoint* newsletter at Attachment C.

4. We carry out risk assessments of potential areas of corruption across Accenture’s operations on a periodic basis using internal and external resources.

We perform qualitative and quantitative risk assessments for corruption, as well other significant compliance risks on a periodic basis. The results of those assessments are shared with our most senior leadership, the Audit Committee of the board of directors as well as the full board. Detailed results are reviewed with key stakeholders who plan and implement risk mitigation actions as appropriate. In addition, we utilize a network of local “ethics and compliance leads” – executives from our business operating groups—to perform local country ethics and compliance risk reviews in certain countries. Also, our Internal Audit group performs regular audits of our country operations for compliance with our anticorruption policies and procedures. Finally, in 2009, we hired a third-party consultant to conduct a risk assessment of various areas of our operations, including anticorruption compliance. We will continue to conduct risk assessments of potential areas of corruption.

5. We have detailed policies for areas of corruption that present a high risk for the nature and scope of our operations.

As a management consulting, technology services and outsourcing company, Accenture faces corruption risks different from those faced by a product-based company. Our policies 1327 and 1221, along with detailed procedures supporting those policies, address corruption risks that include: retaining and dealing with business development agents who assist us in obtaining or

retaining business from government or commercial clients; our contacts with public officials, including giving or offering gifts, travel or entertainment to a public official or inviting a public official to an Accenture-sponsored event; facilitation payments; and travel and expense reporting. These policies and procedures are available on our intranet to all employees, and our anticorruption compliance training and communications serve as constant reminders to our employees of these policies and procedures, where they can be found and resources for dealing with corruption-related issues. In 2010, we intend to revise a number of these policies and procedures to reflect evolving practices and to implement changes recommended from risk assessments and audits.

6. We have policies against corruption regarding business partners.

Our definition of business partners includes business development agents, suppliers, vendors, subcontractors, and joint venture partners. Our publicly available COBE expressly applies to third parties, such as consultants, agents and independent contractors when acting on Accenture's behalf, as well as majority-owned subsidiaries. Through our COBE, we also seek to understand and comply with our clients' codes of conduct. With regard to suppliers, in the past year, we issued our [Supplier Standards of Conduct](#), which is posted on our website and referenced in supplier agreements. We developed the Supplier Standards of Conduct to demonstrate our commitment to our COBE and our UNGC obligations and to set forth the standards and practices that Accenture suppliers are required to uphold.

We also maintain on our website a [Standards of Federal Business Ethics & Conduct](#) to guide our personnel and business partners in their interactions with the US government.

While our anticorruption policies and procedures directly apply to our majority-owned subsidiaries, in dealing with minority-owned subsidiaries, we collaborate with our joint venture partners to institute compliance programs that promote our core values: Stewardship, Best People, Client Value Creation, One Global Network, Respect for the Individual and Integrity.

B. Implementation

1. We have translated our anticorruption commitment into actions.

Our anticorruption compliance program is based on the seven standards set out in Section 8B.2 of the Federal Sentencing Guidelines for Organizations promulgated by the United States Sentencing Commission in 1991 and revised in 2004.

First, we have developed written policies and procedures to promote our anticorruption commitment and to address our particular anticorruption risk areas. We have established processes for approving business development agents, and we maintain a centralized intranet-based portal to track business development agents, which is audited by Internal Audit. We also have established approval processes and tools for reviewing and approving gifts, travel and entertainment to public officials, and we maintain gift and hospitality tracking portals in several countries where we were able to define hospitality limits.

Second, we have assigned responsibility for the management of our anticorruption program within our Legal group to our director of anticorruption law, who is a senior attorney dedicated to anticorruption compliance. We also rely on a network of trained part-time "focus area drivers," who are attorneys with a specific focus on anticorruption compliance who are strategically positioned worldwide to provide on-the-ground anticorruption compliance support to local legal professionals as well as to business operating group professionals. Our director of anticorruption law and focus area drivers have monthly conference calls to discuss developments in anticorruption laws, risk areas, best practices and experiences.

Third, we ensure appropriate oversight of our anticorruption program, with our director of anticorruption law reporting to our associate general counsel, compliance and regulatory matters, and with ultimate program oversight residing with our general counsel & compliance officer. Moreover, our “executive leadership team,” including our C-level executives, is the senior-most business oversight body responsible for providing management oversight to the anticorruption program. The Audit Committee oversees the ethics and compliance program as a whole, and the compliance officer reports to the Audit Committee on program activities and plans at least annually.

Fourth, we communicate our anticorruption commitment to our employees and business partners. Our COBE and anticorruption policies are available to all employees on our intranet. We provide periodic computer-based and live training to employees on our COBE and on various aspects of our anticorruption program and particular risks we face. We also provide training to our business partners through terms and conditions in agreements, including inclusion of anticorruption compliance provisions and our Supplier Standards of Conduct, and, in certain cases, live training. In some cases we require business partners to take our computer-based anticorruption training. We are developing methods to require and track the training by certain categories of business partners, including business development agents and staff augmentation contractors involved in operations where anticorruption risks could arise. Internally, we have an extensive and multimedia approach to awareness messaging, including newsletters, e-mail reminders and alerts, on-line games, and other channels suited to our workforce of more than 181,000 employees (as of March 2010).

Fifth, as explained in more detail below, we routinely monitor and audit our program to identify risks and potential violations and to assess compliance with our policies and procedures.

Sixth, as explained in more detail below, we maintain enforcement and discipline mechanisms designed to promote the investigation of allegations of inappropriate conduct that violates our anticorruption policies as well as to promote consistent and appropriate discipline.

Seventh, as explained in more detail below, we maintain response and prevention mechanisms designed to promote early detection and prevention of violations. These measures include the Accenture Business Ethics Line (that is, phone line, e-mail compliance mailbox and encrypted website), due diligence reviews of business partners and mergers and acquisitions for red flags, and awareness messaging to our business operating groups.

2. Our leadership supports our commitment to anticorruption compliance.

In January 2008, our chairman & CEO signed a Letter of Commitment to the Secretary-General of the United Nations, expressing Accenture’s support for the Global Compact and its principles. Building on that, as noted above, in July 2008, our chairman & CEO signed a commitment supporting the PACI Principles for Countering Bribery, including a commitment to embrace a zero-tolerance policy towards bribery and to develop a practical and effective implementation program. In 2010, we plan to attend the UNGC Leaders Summit in New York to further support the UNGC and our commitment to anticorruption compliance.

In addition, in the past year, our international chairman, who works closely with our business operating group chief executives in strategic growth countries, agreed to serve as the anticorruption compliance ambassador to the businesses operating groups. In this role, the international chairman will further flow-down the importance of anticorruption compliance from the Legal group to the business operating groups through awareness messaging and inclusion of anticorruption compliance considerations in business decision making processes. Senior business and Legal group leadership also have provided multiple tailored training sessions and communications to their employees regarding our anticorruption compliance program. In 2010, our Legal group will work closely with the international chairman to develop and provide anticorruption compliance messaging and training to the business operating groups and to provide guidance on strategic initiatives.

3. We provide anticorruption compliance communications and training to employees in various forms.

New, promoted and transferred employees in the following categories must take our one-hour, computer-based, foundational antibribery course titled "Understanding Antibribery Laws and Global Business": all Legal professionals; all senior executives and senior managers; all managers in high-risk countries; all managers in our health & public service operating group; all managers in global procurement; all quality, commercial and contract management personnel; all Finance group personnel in client financial management; and all corporate controllership and corporate transaction services personnel. In addition, in fiscal 2009, we mandated that all employees in those groups who had taken the foundational course more than a year previously were required to take a 30-minute refresher course, titled "The Fight Against Corruption."

We track attendance of these courses and send reminders and compliance notices to employees to complete the formal training in the required time period. We also factor employee completion of required training into performance evaluations, where legally permissible to do so. Between fiscal 2007 and fiscal 2009, the percentage of targeted employees required to take the foundational course rose from 91.1 percent in fiscal 2007, to 92.9 percent in 2008, to 98.8 percent in 2009. The refresher course was only required to be taken in fiscal 2009. At the end of fiscal 2009, 92 percent of all targeted employees took the refresher course. In 2010, we will continue to monitor completion of the foundational antibribery course.

Second, our director of anticorruption law, our anticorruption focus area drivers and our Legal group leadership provide localized, tailored training to address such issues as compliance with business development agent procedures; localized gifts, travel and entertainment limits; working with local governments as a client; and an overview of elements of our anticorruption compliance program. In fiscal 2009, we developed a centralized, Web-based portal to track such training across the organization.

Third, anticorruption messaging is included in every issue of our bi-monthly compliance newsletter, *DecisionPoint*, and the December 2009 *DecisionPoint* newsletter was dedicated to anticorruption compliance. We will continue this practice in 2010.

Fourth, we issued a number of e-mail "postcards" and informal communications through our focus area drivers and through senior business operating group management throughout the year regarding anticorruption compliance and developments in anticorruption compliance. We will continue to issue such communications in 2010.

Fifth, in November 2009, we updated our anticorruption compliance internal website, accessible by all employees and which contains guidance, links to our anticorruption compliance policies and procedures, contact information and links to other resources. We continuously update our website to reflect developments in anticorruption compliance best practices and laws.

4. We maintain internal checks and balances to ensure consistency with our anticorruption commitment.

As a US issuer, we are required to have a system of checks and balances and internal controls that impact our anticorruption compliance program, including in such areas as retaining third parties, payment of third-party invoices, reimbursement for expenses, petty cash, use of business development funds and travel expense reimbursement. Also, we establish a separation of duties within our approval process for approving business development agents and the provision of gifts, travel and entertainment provided to public officials, whereby our Legal group reviews for legal red flags and our business operating groups review for business risks. In addition, these approval procedures require the chief executives of our business operating groups as well as senior Legal group leadership approval. We also maintain accounts payable policies and procedures and

financial controls that reflect industry accounting standards and serve as checks and balances on our anticorruption compliance policies and procedures.

5. We maintain internal accounting and auditing procedures related to anticorruption.

Accenture has selected the Committee of Sponsoring Organizations (COSO) framework as the guiding framework for our internal controls over financial reporting. Within the framework, the Financial Reporting section has been implemented for Sarbanes-Oxley section 404 purposes, which apply to Accenture as a US issuer. In relation to the Financial Reporting section of the framework, the framework's general objectives and guidelines have been mapped to Accenture's processes and activities. Thus, execution of the objectives in the framework occurs naturally as part of Accenture's normal activities.

With regard to our internal audit practices related specifically to anticorruption compliance, our Legal group works with our Internal Audit group to identify and prioritize risk and to create audit plans that address those risks. Our associate general counsel, compliance and regulatory matters meets monthly with Internal Audit leadership to review cases being investigated, to discuss audits conducted on behalf of the Ethics & Compliance organization and to identify areas for collaboration. Our Internal Audit group regularly audits not only our checks and balances referenced above, but also compliance with our anticorruption policies and procedures through an annual global audit and also through cyclical geographic audits conducted on a two-to-five-year cycle, depending on the risks in a specific country. In 2010, we intend to update our internal audit plan to incorporate lessons learned and recommendations from third party consultants related to anticorruption compliance.

6. We have taken actions to encourage business partners to implement anticorruption commitments.

Using a risk-based approach, we have developed mechanisms to address anticorruption risks in our dealings with business partners. We consider business development agents to represent an important risk area in our operations. Accordingly, we maintain detailed policies and procedures requiring due diligence concerning agents; processing through a multi-stakeholder approval process prior to engaging the agent; inclusion of rigorous anticorruption terms and conditions in business development agent contracts, including audit rights of agent books and records; annual certification to compliance with such terms and conditions; training to agents; mandatory business monitoring of agent activities; and centralized tracking of agent retention and renewal activities via a Web-based portal.

With regard to suppliers, vendors and other subcontractors, we require that anticorruption terms and conditions be included in agreements with these business partners and that these business partners comply with our Supplier Standards of Conduct in executing the agreement with Accenture. In 2010, we intend to further examine our third-party relationships and formalize our procedures related to risk-based due diligence for categories of third parties beyond business development agents who could create anticorruption risks.

We also require risk-based anticorruption due diligence in mergers and acquisitions and incorporation of anticorruption terms and conditions in resultant agreements. Indeed, in 2009, we provided live anticorruption compliance training to a government-owned joint venture partner in China and negotiated terms in the joint venture agreement requiring the venture to implement a compliance program based on our core values.

7. Our management is accountable for implementation of our anticorruption commitment.

Responsibility for developing and managing our anticorruption compliance program resides in our Legal group; however, a salient characteristic of our anticorruption compliance program is that we hold business leadership accountable for complying with our anticorruption policies and

procedures. Our Audit Committee maintains ultimate oversight for the program, and the general counsel & compliance officer is the senior official responsible for the compliance program. At the same time, our executive leadership team is ultimately responsible for ensuring business operating group compliance with the anticorruption policies and procedures. Internal Audit reviews compliance with these policies and procedures and has identified business executives as custodians to rectify issues identified in internal audits.

8. We maintain human resources procedures supporting our anticorruption commitment.

Our human resources procedures require that we conduct background checks on all potential employees. These include a screening for corruption-related red flags, if permissible by local law. We also maintain procedures governing employee conduct related to anticorruption compliance, including anticorruption training requirements for new recruits and refresher training for target employees. We hold employees accountable for taking the training generally by linking training completion to performance evaluations. Furthermore, Accenture uses consistent factors in determining appropriate discipline for employees found to have violated our COBE or our anticorruption policies and procedures. Finally, personnel files are reviewed for evidence of compliance with company policies and procedures prior to promotion.

9. We maintain communications or “whistle-blowing” channels and follow-up mechanisms for reporting concerns and seeking advice.

Our COBE assigns responsibilities to Accenture employees and business partners to act when they know or have good reason to suspect a violation of our COBE or policies. They are expected to speak up or take action if they are aware of any potentially unlawful, unethical or fraudulent activity, questionable accounting or auditing matters, or any other activity that causes them concern. Accenture will not tolerate retaliation against any employee because he or she raised such an issue.

We encourage employees to report specific ethical or legal concerns to a supervisor, career counselor, Human Resources representative, member of the Legal group or any member of Accenture management. Concerned individuals may prefer to 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 (that is, phone line, e-mail compliance mailbox or encrypted website). Accenture takes all allegations seriously.

10. We participate in voluntary anticorruption initiatives.

In addition to being signatories to the UNGC, as noted above, Accenture is a co-chair for the UNGC Taskforce responsible for developing reporting guidelines. As members of the Taskforce, we have drafted a number of reporting guidelines, edited the guidelines, and developed and issued a survey to collect feedback on the guidelines. Moreover, since July 2008, we have been PACI signatories, engaging in industry collaboration meetings and participating in PACI events. In October 2009, we completed our first PACI Highlighting Achievers Survey, outlining our efforts to support the PACI Principles. In addition, in 2009, several Accenture business and Legal professionals, represented Accenture at anticorruption compliance conferences and participated as moderators and members on anticorruption compliance panels. In 2010, we intend to continue our support of the UNGC and PACI, as well as other anticorruption efforts, by attending and speaking at group events.

C. Monitoring

1. We maintain monitoring and improvement processes.

As a US issuer, we are required to have a strong internal audit function to ensure that we maintain accurate books and records and have adequate internal controls. On a periodic basis, our Ethics & Compliance group works with Internal Audit to collaborate on risk prioritization, to review our scope of operations and to develop a risk-based internal audit plan for conducting geography audits of our business development agent procedures. The geography audits are conducted during a two-to-five-year cycle. In addition, on an annual basis, Internal Audit conducts a global audit, which includes a review of our anticorruption compliance procedures to supplement the geography audits. In 2010, we intend to update our geographic internal audit plan to expand the review of additional aspects of our anticorruption compliance program.

2. Our leadership reviews our monitoring and improvement results.

Prior to distribution of audit reports, two to three senior employees must review and sign-off on the report. Internal Audit distributes each audit report to a subset of the executive leadership team as well as to affected custodians, external auditors and the Audit Committee of our board of directors. Business operating group and Legal group leadership work together to address deficiencies outlined in audit reports as directed by Internal Audit. The Audit Committee is provided with summary information in each quarterly meeting on key audit results and on management's mitigation of previously identified issues.

3. We maintain processes and procedures for dealing with anticorruption compliance incidents.

As noted above, Accenture maintains a confidential, anonymous reporting line that encourages employees to report violations of law or policy, including anticorruption compliance incidents. Our Corporate Investigations team investigates potential anticorruption compliance incidents pursuant to board-reviewed and management-approved investigation guidelines. Upon receiving notice of a potential violation, whether through the hotline or otherwise, the Corporate Investigations team establishes a plan for investigating the potential violation, which could include interviews of relevant individuals, document reviews, engagement of outside counsel, and other measures. Where warranted disciplinary action is taken through consultation with Human Resources, the Legal group and the affected business operating group. On a periodic basis, Internal Audit audits the Corporate Investigations function to ensure that allegations are investigated effectively and in a timely fashion. On a periodic basis, our Corporate Investigations group reports on the status of matters to our board, as well as to senior leadership, Internal Audit, Finance and external auditors. We also maintain a specific protocol to notify our board of serious matters, such as an egregious violation of our anticorruption policies.

4. We support the reporting of public legal cases regarding corruption.

As we state in our COBE, "Accenture is committed to full, fair, accurate, timely and understandable disclosure in reports and documents submitted to the U.S. Securities and Exchange Commission and other regulatory bodies, and in other public communications." Although not occurring during this reporting period, we have reported in our financial disclosure statements that, "in July 2003, we became aware of an incident of possible noncompliance with the [US] Foreign Corrupt Practices Act and/or with Accenture's internal controls in connection with certain of our operations in the Middle East. In 2003, we voluntarily reported the incident to the appropriate authorities in the United States promptly after its discovery. Shortly thereafter, the [U.S. Securities and Exchange Commission] advised us it would be undertaking an informal investigation of this incident, and the [U.S. Department of Justice] indicated it would also conduct a review. Since that time, there have been no further developments. We do not believe that this incident will have any material impact on

our results of operations or financial condition.” Accenture has no public legal cases to report for this period.

5. We obtain independent external assurances of our anticorruption program.

Using a risk-based philosophy, we commission independent consultants to provide assessments and critiques of elements of our anticorruption compliance program. In fiscal 2009, we commissioned several third party consultants to review our operations, including a risk assessment, as mentioned above, and an assessment of our internal audit plan of our anticorruption policies and procedures. We received recommendations on areas for strengthening our program as well as recommendations for continuing established practices. In 2010, we will continue to consider areas of our program for obtaining independent external assessments.

III. Conclusion

As the above sets forth, Accenture has strived to develop and maintain a comprehensive, robust anticorruption compliance program. Our management has set a resounding “tone at the top” in support of anticorruption compliance and ethical business practices that echoes through our ranks and beyond our organization to our business partners. We are devoted to diligently monitoring our risks and continuously improving our anticorruption processes and procedures. As a global company operating in over 200 cities in 52 countries with more than 181,000 employees (as of March 2010), we know that our operations are not without risk - we do business in many countries where the stakes are high and common business practices are not always in line with our standards. While we acknowledge that no program can provide 100 percent protection against corruption, we are proud of our program and believe it helps to protect us against the risks of corrupt activities infiltrating our operations and promotes early detection and prevention of anticorruption compliance violations. Accenture is committed to further developing our program in our constant fight against corruption.

Please direct any questions regarding this supplemental report or Accenture’s anticorruption compliance program to www.corporatecitizenship@accenture.com. We look forward to reporting in the future on our anticorruption compliance posture.

Accenture
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Attachments: Attachment A, Policy 1327, Standards of Conduct in International Business – Corruption
Attachment B, Policy 1221, Contacts with Public Officials
Attachment C, December 2009 *DecisionPoint* Newsletter

Attachment A

Policy 1327 - Standards of Conduct of International
Business – Corruption

Global Policy

Standards of Conduct of International Business - Corruption

[NATURE OF REVISIONS](#) | [PURPOSE](#) | [POLICY](#) | [SUPPORTING DOCUMENTATION](#) | [SUPPLEMENT\(S\)](#) | [CONTACT INFORMATION](#) | [BACKGROUND/RATIONALE](#)

All policies/supplements are subject to local laws where the Company operates. These policies/supplements are subject to change without prior notification.

Applies to:	All employees in: Consulting, Enterprise, Services, Solutions
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Policy Number:	1327	Effective Date of this Version:	26 October 2008
Policy Sponsor:	Legal	Supersedes the Version Dated:	6 February 2008
		Original Effective Date:	21 July 2003

NATURE OF REVISIONS FROM LAST VERSION

October 26, 2008 -- Clarified the approval process under Procedure 1327.100 for the renewal of agreements with BD Agents. Added reference to Policy 0146 - Hiring Former Senior Executives for Contract Services. Updated contact information.

February 6, 2008 -- Updated link to Code of Business Ethics. Updated contacts. Updated definition of Public Official.

June 15, 2007 -- Minor revision updating how emergency facilitating payments are to be recorded.

March 20, 2007 -- Updated contact information for Government Compliance Officer.

December 14, 2006 -- Added a definition for Client Representative and changed any reference to 'Government Official' to 'Client Representative.' Added section for 'Hiring Outside Consultants (or Agents)' including a description of the agent approval process. Revised Procedure 1327.100: For the Selection, Retention and Compensation of Agents. Established prohibition of the payment of Facilitating Payments.

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PURPOSE

The purpose of this policy is to prohibit bribes and to maintain proper business contacts and relationships by employees with Client Representatives under the various anti-bribery and anti-corruption laws governing such conduct. All employees are prohibited from engaging in bribery and are required to maintain proper business contacts and relationships with Client Representatives. This policy is intended to assure compliance with the U.S. Foreign Corrupt Practices Act, the Organizations of Economic Cooperation and Development Convention on Combating Bribery of Public Officials in International Business Transactions ("Anti-Bribery Act"), the U.N. Convention against Corruption, similar laws in many countries that prohibit bribery and corruption, and the Company's Code of Business Ethics.

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POLICY

To comply with law, with the Company's Code of Business Ethics, and to protect the Company's strong business reputation, employees must abide by the spirit and letter of all anti-bribery and anti-corruption laws everywhere the Company does business. If a business practice in any country or business community requires unethical or illegal activity to obtain or retain business, the Company will not pursue or seek to retain that business.

Hiring Agents

From time to time, it may be necessary to seek the assistance of Agents (as defined below) to assist the Company in business development, relationship management with clients and prospective clients, or to otherwise represent the Company in appropriate capacities. Although these Agents are independent from the Company, under certain circumstances, the Company may be held legally responsible for their actions. Before an employee hires an Agent, he/she must comply with [Procedure 1327.100: For the Selection, Retention and Compensation of Agents](#), found in the "Supporting Documentation" of this policy. **The Procedure for the Selection, Retention and Compensation of Agents also is found in [Policy 1221: Contacts with Public Officials – Procedure 1221.100](#). If the Agent is being retained for use with a public sector client or a potential public sector client, then Policy 1221 must be complied with as well as Policy 1327.**

NOTE: The retention of a former Company Senior Executive as an Agent or Lobbyist must comply with [Policy 146 - Hiring Former Senior Executives for Contract Services](#). The approval process required by Policy 146 must be completed prior to the approval process described in Procedure 1327.100.

No Payments to Client Representatives

No employees or any person acting on the Company's behalf (including subcontractors or Agents) may:

1. Make any offer, payment, promise, or gift, or offer anything of value (defined below as "Gift") to any Client Representative — whether directly to the Client Representative or directly or indirectly through a third party — for the purpose of:
 - o influencing any act or decision of a Client Representative in his official capacity;
 - o inducing a Client Representative to do or fail to do anything in violation of his or her duty; and/or,
 - o inducing a Client Representative to use his or her influence to affect or influence any client act or decision

to assist the Company in obtaining or retaining business; or

2. Provide any Gift to any person or entity knowing or being aware (or where such employee or person acting on the Company's behalf should know or be aware) that any portion of the same shall be used to influence the acts of any Client Representative or any government.

In addition, no employees (or other persons for the Company's benefit) may enter into any agreement or other arrangement, whether directly or indirectly, with any Client Representative for the purposes described above.

Client Representatives

Client Representatives include the following:

- any person representing a client or potential client;
- any agent of a client or potential client (such as a consultant);
- client or potential client contractors, employees and directors, including outside directors;
- client or potential client procurement personnel; and/or,

Attachment A

- any Public Official (as defined below).

Indirect Violations Prohibited

"Indirect" payments or transactions are also prohibited. These include any transfer of funds, property, or services to another organization or individual for the ultimate benefit of the Company. Indirect violations also include any transfer of funds, property, or services to any person or organization if there is reason to know that the recipient will use any portion to make payments prohibited by this policy on the Company's behalf.

Red Flags

The following situations may raise concerns under various anti-bribery and anti-corruption laws that require consultation with the Legal group before taking any action. Employees have a responsibility to be aware of such situations, and they should report them promptly to the Geographic Council Chair (outside the United States) or Operating Unit Managing Director (within the United States) for review:

1. Any person or firm who represents or is being considered to represent the Company who:
 - has been accused of improper business practices or has been convicted or plead guilty to an offense involving fraud or corruption in any United States or other country;
 - lacks experience with the relevant product, service or industry; or lacks qualified staff or adequate facilities;
 - has a family or other relationship that could improperly influence the decision of a Client Representative or a Public Official;
 - approaches employees at or near the time of a contract or procurement decision and explains that he or she has a special arrangement with a Client Representative or a Public Official; and/or,
 - insists upon receiving a commission payment before the announcement of a contract or procurement decision.
2. Any person who suggests that a Company proposal or bid be made through a specific representative;
3. Any request that a commission or other payment be made in a third country or to another name;
4. Any commission or other payment, including one made to an agent, that appears large in relation to the services provided;
5. Any proposed transaction or business involved in a "high risk" country; and/or,
6. Any request to use a specific contractor or subcontractor where that contractor or subcontractor is not typically used by or known to the Company.

The above are only examples and do not represent an exhaustive list of what are warning signs of red flags. Accenture relies on the good judgment of its employees. Whenever employees are in doubt, they should consult first with their local Legal professional.

Permitted Activities

This policy does not prohibit employees from contributing their personal funds, property or services to a political party or candidate for political office, either directly or indirectly or through an employee organization such as a political action committee that complies with all applicable laws and regulations and any related Company policies including [Policy 1221: Contacts with Public Officials](#) (and its accompanying Procedures).

Facilitating Payments

In some countries, employees may be asked to make relatively minor payments (typically less than US\$100) to secure or expedite routine, non-discretionary governmental administrative services (so called "facilitating" or "grease" payments), e.g., to obtain permits, licenses, or other official documents; process governmental papers, such as visas and work orders; and/or receive mail and phone services. Accenture prohibits making these payments directly or indirectly (through others), even if such payments are customary, nominal in amount or even if such payments are

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permitted by the U.S. Foreign Corrupt Practices Act.

No Company employee or Agent may make any facilitating payments to any Public Official unless an emergency payment is necessary to address an imminent threat to the health or safety of an employee or a member of his or her family or a co-worker. Where possible, consult with and obtain approval from the appropriate Country Managing Director before making or agreeing to make any emergency payment. The Country Managing Director will determine whether the payment meets the requirements listed in this policy (prior to making the payment or if not possible, when an employee seeks reimbursement). Any approved emergency payment must be recorded clearly and accurately. The expense report also needs to include a detailed description of the extenuating circumstances surrounding the payment, including the need for, purpose of and manner of the payment - for example: "\$US100 payment to local medical hospital staff to obtain required prescription medication."

The safety and wellbeing of our employees and their families is of paramount concern to Accenture; however, emergency payments must be limited to situations where the employee genuinely believes that he or she (or their families or co-workers) is facing an imminent threat to health or safety and no other prudent alternative is available.

Reporting Responsibility

If an employee is aware of any conduct that they believe may violate this policy or its procedures, that employee has a responsibility to report it (see also the [Company's Code of Business Ethics](#), "Our Responsibilities" and [Policy 0301, "Reporting Unlawful or Unethical Activity - Prohibition Against Retaliation"](#)).

Employees have a number of channels available, including, talking to their supervisor, their career counselor, any Human Resources representative, any member of the Legal group, or any member of Accenture management. Employees may also e-mail the Ethics and Compliance office at compliance.program@accenture.com or call the Accenture Business Ethics Line at +1 312 737 8262, available 24 hours a day, seven days a week (employees can reverse the charges) or by visiting the encrypted website at <https://businessethicsline.com/accenture>.

Required Approvals

All proposed arrangements or contracts with agents, representatives or subcontractors who are engaged to assist the Company in its sales activities must be brought immediately to the attention of, reviewed, and approved by the Legal group, in addition to any other required approvals under procedures 1327.100 (or 1221.100) as applicable.

The Company may request its employees and Agents from time to time to certify that they are in full compliance with this policy.

Any violation of this policy may result in disciplinary action up to and including termination of employment.

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SUPPORTING DOCUMENTATION

Procedure 1327.100 - For the Selection, Retention and Compensation of Agents

[Procedure 1327.100: For the Selection, Retention and Compensation of Agents](#)

Definitions

"**Agent**" or "**Business Development Agent**" means any third party, consultant, subcontractor (whether a company or individual) or Business Development Director engaged to support the Company in obtaining or retaining business (as defined below).

"**Client Representative**" includes any:

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- person representing a client or future client;
- agent of a client or future client (such as a consultant);
- client contractors, employees, and directors, including outside directors;
- client procurement personnel; and/or,
- Public Official (as defined below).

“Company”

Accenture Ltd, Accenture SCA and their wholly owned subsidiaries and affiliates. The term “company” means any entity or organization.

“Gift”

It is important to note that the definition of “Gift” is broader than just cash payments and includes, but is not limited to, entertainment, drinks, meals, transportation, lodging, stipends, promotional activities, and free or discounted services (this does not mean that, in a competitive procurement, the Company may not lower its customary rate for services in an effort to win work). The following are some additional examples of Gifts:

- Any payment of money;
- Any item of value;
- An offer of employment to a Public Official, the Public Official's relative or associate, or someone recommended by the Public Official;
- Payments to third parties, including charities or not-for-profit organizations on behalf of, or at the request of, a Public Official;
- Stock or equity interest given to a Public Official in a joint venture opportunity;
- Travel expenses, such as airfare, entertainment, meals, per diems or hotel accommodations;
- Free or reduced-price Company technology products;
- Free or reduced-price advertising or services for a Public Official or a business in which the Public Official has an interest;
- Tuition paid for a Public Official's child;
- Club dues or fees.

The above are only examples and do not represent an exhaustive list of any “Gift”. Please seek further advice from a local Legal professional.

“Obtaining or Retaining Business”

The phrase “obtaining or retaining business” covers a very broad spectrum of activity. It includes obtaining or seeking to obtain contracts and/or any marketing or business development efforts. Also, it includes obtaining, or seeking to obtain, benefits to which the Company is not otherwise clearly entitled, which includes acts that: (a) result in a change in law or regulation to create a better legal environment; (b) reduce the amount of tax the Company might owe in a particular country; (c) secure licenses or permits, or bypass statutory requirements.

“Public Official” includes any:

- government official;
- officer or employee of a government, department, agency or instrumentality thereof or any person acting in an official capacity for or on behalf of any such government or instrumentality;
- federal, state, regional or municipal working person or functionary;
- organization authorized by the local government to perform certain government functions;
- personnel of federal, state, regional or municipality -owned or -controlled commercial corporations, enterprises, institutions or organizations (whether partially or wholly owned);
- outside director of a federal, state, regional or municipality -owned entity;
- part-time legislator;
- person holding an honorary or ceremonial government position;
- royal family members;

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- political parties, political party officials, and candidates for political office;
- officers or employees of public international organizations, such as the World Bank or International Monetary Fund;
- relatives or close associates of any of the above.

The above are only examples and do not represent an exhaustive list of what is a Public Official. Please seek advice from a local Legal professional regarding interactions, transactions, or contracts involving Public Officials.

Related Policies

In addition, every employee must also be aware of and comply with the following related policies:

- [The Company's Code of Business Ethics](#)
- [Policy 0063](#) - (Time and Expense Reporting and Country Supplements)
- [Policy 0099](#) (Charitable Activities)
- [Policy 146](#) (Hiring Former Senior Executives for Contract Services)
- [Policy 0301](#) (Reporting Unlawful or Unethical Activity Prohibition Against Retaliation)
- [Policy 1221](#) (Contacts with Public Officials)
- [Policy 1318](#) (Corporate Cash and In-Kind Political Contributions)

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SUPPLEMENT(S)

There are no supplements for this policy.

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CONTACT INFORMATION

Any questions concerning this policy should be directed to a local Legal professional or to:

- [Chad Fentress](#), Director of Compliance & Regulatory Affairs
- [Joshua E. Petty](#), Government Compliance Officer
- [Marcela M. Masso](#), Government Compliance Manager

Anti-Bribery Focus Area Drivers are also available to provide assistance:

- [Tatiana Kodushkina](#) (Africa & IGEM)
- [Jason A. Lomax](#) (Canada & United States)
- [Andy See](#) (Greater China, India, Japan & SEEAK)
- [Alexandre Costa](#) (Latin America & SPAI)
- [Sandra Silva](#) (ASG, Gallia, Nordic & UK/Ireland)

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BACKGROUND/RATIONALE

N/A

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Policy 1221 – Contacts with Public Officials

Global Policy

Contacts with Public Officials

[NATURE OF REVISIONS](#) | [PURPOSE](#) | [POLICY](#) | [SUPPORTING DOCUMENTATION](#) | [SUPPLEMENT\(S\)](#) | [CONTACT INFORMATION](#) | [BACKGROUND/RATIONALE](#)

All policies/supplements are subject to local laws where the Company operates. These policies/supplements are subject to change without prior notification.

Applies to:	All employees in: Consulting, Enterprise, Services, Solutions
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Policy Number:	1221	Effective Date of this Version:	26 October 2008
Policy Sponsor:	Legal	Supersedes the Version Dated:	29 February 2008
		Original Effective Date:	1 August 2001

NATURE OF REVISIONS FROM LAST VERSION

October 26, 2008 -- Clarified the approval process under Procedure 1221.100 for the renewal of agreements with BD Agents. Added reference to Policy 0146 - Hiring Former Senior Executives for Contract Services. Added supporting documentation with policy contact information (previously in section 5).

February 29, 2008 -- Updated Procedures 1221.200 and 1221.300 (specifically, change to the window of time from 12 months on either side of a procurement to a 6 month look back and a 3 month look ahead).

February 7, 2008 -- Updated to reflect change of Government Operating Group to Public Service Operating Group. Updated 'Contacting Public Officials' section to clarify process for the arrangement of Client Trips for Public Officials and hiring Lobbyists. Added new Procedure 1221.400 and 1221.500. Updated contacts (section 5).

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PURPOSE

The purpose of this Policy 1221 is to establish procedures governing most contact with Public Officials ([as defined below](#)) by Company employees, by internal or external lobbyists, and Agents ([as defined below](#)) on policy matters, by contract teams selling and marketing services to governments (see also [Policy 1327 - Standards of Conduct of International Business - Corruption](#)), and for the retention of Business Development Agents. The policy covers entertainment and the provision of other benefits to Public Officials. Finally, the policy establishes procedures governing election campaign activity by the Company and volunteer election campaign activity by Company employees.

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POLICY

The enactment and implementation of laws and regulations by governments around the world may have a significant impact on the Company's business. As a result, it may be necessary for the Company and its employees to participate in

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efforts to help shape government policies in a variety of jurisdictions. The Company also is actively involved in selling and marketing services to governments around the world. The Company intends that each of its employees will interact with Public Officials in a manner that reflects the highest standards of legal and ethical conduct.

For purposes of this Policy, the term Public Official (defined below) is broad enough to include client personnel that might traditionally be thought of in that manner. For example, an employee of a state-owned entity is considered to be a Public Official under the US Foreign Corrupt Practices Act. If a Company employee is unsure of whether a particular client is a Public Official, he or she should consult with his or her local Legal Professional. The definition of Public Official under this Policy applies all operating groups in all geographies.

As a general matter, when interacting with Public Officials, employees should consider the reputation of the Company, as well as the strict compliance requirements established by its Code of Business Ethics and policies. Employees may engage in lawful political campaign activities in compliance with this policy, and in the U.S., the Company's Political Action Committee ("PAC") also may make contributions consistent with its bylaws and policies. However, employees should avoid activities that could embarrass or adversely affect the Company's reputation, image or relationships with clients or prospective clients. Employees should use caution and avoid even the appearance of impropriety.

As a general rule, employees should refrain from activities that could place the Company's name in a partisan political posture. Employees who interact with Public Officials, or who supervise others who do must understand and abide by this policy as well as the laws governing lobbying and contact with Public Officials; political contributions and campaign activity; and the provision of meals, entertainment and other Gifts (as defined below) and the invitation to Accenture-Sponsored Events (as defined below) to Public Officials.

Roles and Responsibilities

The Managing Director - Office of Global Government Relations ("OGGR") is responsible for directing global activities involving government relations, including development of the Company's positions on policy issues and the advocacy of those positions to Public Officials. The Managing Director - OGGR also is responsible for overseeing compliance related to lobbying activities and the giving of Gifts to Public Officials, including lobbying registration and disclosure. The Managing Director - OGGR may delegate responsibility for specific regions of the world or for the Public Service Operating Group (referred to throughout this policy as a "designee").

Consistent with [Policy 0966 - Work on Behalf of Governments](#), the Public Service Operating Group Chief Executive or designee has overall responsibility for the Company's sales and marketing activities to governments. However, the appropriate Group Chief Executive or designee is responsible for legal compliance related to the selling and marketing of services to governments by that Operating Group.

In some jurisdictions, registration may be required if an employee or consultant communicates with Public Officials as part of the Company's selling and marketing of services to a government entity. Since some jurisdictions require that an individual or company register as a lobbyist before making contacts with Public Officials, it is important that every employee and consultant who contacts Public Officials on the Company's behalf knows, understands and complies with the laws related to lobbying.

The Group Chief Executive or designee will coordinate with the Managing Director - OGGR or appropriate Legal professional to determine whether lobbying registration and reporting requirements apply to sales and marketing efforts to government entities in a particular jurisdiction.

Policy 1221 establishes procedures governing activity in the following areas:

- Contact with Public Officials on behalf of the Company to influence policy matters or to sell and market the Company's services to governments.
- Providing meals, entertainment and other Gifts to Public Officials on behalf of the Company.
- Hiring and supervision of Agents.
- Political campaign activity and political contributions by the Company and its employees, including "in-kind" contributions, and Political Action Committee formation and contributions.

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1. Contacting Public Officials

a. Lobbying Public Officials to Influence Policy and Legislation

The enactment and implementation of laws and regulations by governments around the world may have a significant impact on the Company's business. As a result, it may be necessary for the Company and its employees to participate in efforts to help shape government policies in a variety of jurisdictions. Given the broad scope of the Company's interests, it is important that all lobbying activities be coordinated closely. "Lobbying," for purposes of Company policy, is defined as attempting through contacts with, or causing others to make contact with, Public Officials to influence the approval, modification or rejection of any government policy, rule or legislation on behalf of the Company or its clients. Therefore:

- No employee may communicate with Public Officials on behalf of the Company or its clients for the purpose of lobbying to influence changes in or the establishment of government policy, rule or legislation impacting the Company without obtaining the approval of the Managing Director - OGGR or designee.
- The Managing Director - OGGR and the Public Service Operating Group Chief Executive shall coordinate lobbying activities on government policy and regulations in support of marketing and sales efforts to government entities. As used in the preceding sentence, "government policy" shall not include sales and marketing efforts limited solely to the day-to-day business of the Company's Public Service Operating Group; in which case, no employee may communicate with Public Officials on behalf of the Company or its clients without obtaining the approval of the Public Service Operating Group Chief Executive or designee and without notifying the Managing Director - OGGR or designee.
- In certain jurisdictions, the Company may be required to register and report contact with and the expenses incurred to lobby or interact with Public Officials. In some jurisdictions, this includes interaction with Public Officials on procurement related matters. Where reporting is required, the time and expense of employees who communicate with Public Officials and expenses of other employees whose work supports their direct communications with Public Officials will need to be maintained. The maintenance of such time and expense information is the responsibility of the operating group and/or OGGR. The Managing Director - OGGR or designee may request the information from the operating group for the purpose of compilation and filing of applicable lobbying reports where required.
- No employee may testify before any legislative body or governmental department or agency on behalf of the Company or a client without first obtaining the approval of the Operating Group Chief Executive and the Managing Director - OGGR or designee.

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b. Selling and Marketing to Public Officials

The Company is actively involved in selling and marketing services to governments around the world. Occasionally, the Company engages third parties to assist us in marketing our services such as consultants or agents ("Business

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Development Agents” or “Agents”). Employees or Agents who communicate with Public Officials to obtain a government contract for the Company or who provide technical expertise to a governmental body on behalf of the Company or a client may be subject to legal rules, restrictions or requirements governing this activity depending upon the jurisdiction (see also [Policy 1327- Standards of Conduct of International Business - Corruption](#)). Therefore:

- Employees contacting Public Officials to sell and market the Company's services are responsible for complying with all legal rules governing contact with Public Officials. The Public Service Group Chief Executive, the Managing Director - OGGR or appropriate Legal professional will coordinate to determine whether lobbying registration and reporting requirements apply to sales and marketing efforts to government entities in a particular jurisdiction. Questions relating to applicable laws governing this activity should be directed to the Managing Director - OGGR or designee or appropriate Legal professional.
- In some jurisdictions, registration may be required if a Company employee or consultant communicates with Public Officials as part of the Company's selling and marketing of services to a government entity. Since some jurisdictions require that an individual or company register as a lobbyist before making contacts with Public Officials, it is important that every Company employee and consultant that contacts Public Officials on the Company's behalf knows, understands and complies with the laws related to lobbying.
- In some jurisdictions, it may be required that records of the time and expenses of employees who communicate with Public Officials and expenses of other employees whose work supports their direct communications with Public Officials be maintained. The Operating Group will maintain such time and expense information, which may be used by OGGR for the purpose of compilation and filing of applicable lobbying reports where required.
- No employee may testify before any legislative body or governmental department or agency on behalf of the Company or a client without first obtaining the approval of the Operating Group Chief Executive and the Managing Director - OGGR or designee.

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c. Foreign Agents

If a Company employee, Agent or Lobbyist has contact with a U.S. Public Official on behalf of a foreign government, the employee, Agent or Lobbyist may be deemed a foreign agent. If a Company employee, Agent or Lobbyist lobbies on behalf of a non-governmental foreign entity, the employee, Agent or Lobbyist may have a legal obligation to register as a lobbyist if he or she has contact with a U.S. Public Official on behalf of the entity. Therefore, before making or authorizing any contacts with U.S. Public Officials on behalf of other governments or foreign entities, coordinate with both the Operating Group Chief Executive and the Managing Director - OGGR or designee.

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d. Hiring Outside Consultants to Contact Public Officials

From time to time, it may be necessary to seek the assistance of Agents or Lobbyists to assist the Company in representing its position to governments in order to advocate a policy position or sell and market services to governments. Although these Agents and Lobbyists are independent from the Company, under certain circumstances, the Company may be held legally responsible for the Agent's or Lobbyist's actions.

Company employees wishing to hire an Agent to contact a Public Official must complete [Procedure 1221.100: For the Selection, Retention and Compensation of Agents](#), found in the “Supporting Documentation” of this policy.

Company employees wishing to hire a Lobbyist to contact a Public Official must complete [Procedure 1221.500: For the Selection, Retention and Compensation of Lobbyists](#), found in the “Supporting Documentation” of this policy.

Additionally, the following applies to the retention of Agents and Lobbyists:

- It is the Company's policy not to retain any individual or outside firm with a record of law violations or a history of questionable ethical practices. Therefore, individuals retained by the Company either for lobbying or business development purposes must undergo a background check (e.g., bankruptcies, liens, civil litigation, civil allegations, allegations of criminal misconduct, criminal convictions), in compliance with the laws of each

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country where the Agent is being hired using the resources that are available in each such country, unless otherwise prohibited by law.

- No former Public Official may be retained by the Company unless the Government Compliance Officer has determined that the Public Official's employment or retention by the Company does not create a conflict of interest (actual or perceived) and does not otherwise violate the applicable laws or regulations governing former Public Officials or employees.
- The Company's agreements with outside Agents and Lobbyists must comply with the provisions of Policy 1327 (and Procedure 1221.100 for Agents and Procedure 1221.500 for Lobbyists) and must, at a minimum, contain strict requirements that the Agents abide by the Company's standards of conduct as outlined in the Company's Code of Business Ethics (a copy of which will be furnished to the Agent), the U.S. Foreign Corrupt Practices Act ("FCPA"), Policy 1221 and its related procedures, and Policy 1327 and its related procedures. Generally, the term of Agent and Lobbyist agreements will be limited to 12 months. If there is a compelling business reason to enter into a longer term agreement or if the Senior Executive requesting the use of the Agent or Lobbyist is seeking an extension of the initial term, then the requesting Senior Executives must ensure that the Agent or Lobbyist certifies annually to the Operating Group Chief Executive and the Managing Director - OGGR or designee that they are complying with all applicable laws, regulations and Company policies governing contact with, lobbying of, and the furnishing of Gifts to Public Officials.
- Agents and Lobbyists shall provide accurate and timely information to the Company upon request, including copies of all lobbying registrations and reports, to assist the Company in meeting registration and reporting requirements in jurisdictions where the Company operates. Failure to meet these requirements could result in termination of the engagement.
- No outside Agent or Lobbyist may be reimbursed for entertaining Public Officials, giving Gifts to Public Officials, taking Public Officials on trips, or making a donation to a political party or candidate.
- All exceptions to this policy must be approved by the Company General Counsel and the Chief Risk Officer.
- All Agent transactions must also comply with [Policy 0909 - Client Hiring Restrictions](#) and [Policy 1327- Standards of Conduct of International Business - Corruption](#).
- The retention of a former Company Senior Executive as an Agent or Lobbyist must comply with [Policy 146 - Hiring Former Senior Executives for Contract Services](#). The approval process required by Policy 146 must be completed prior to the approval process described in Procedure 1221.100 and/or Procedure 1221.500 of this Policy.

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e. Providing Meals, Entertainment and Gifts to Public Officials

The provision of business meals and other quasi-social business activities such as receptions, drinks, meals, transportation, lodging, stipends, invitations to Accenture-Sponsored Events (defined below and including charitable events, conferences, entertainment, shows, sporting events, cultural events), the arrangement of Client Trips (as defined below) and other hospitality or Gifts that might otherwise be permissible in a private business setting often are subject to strict legal limitations when provided to Public Officials.

Generally, the Company discourages the provision of Gifts to Public Officials, the invitation of Public Officials to attend Accenture-Sponsored Events and the arrangement of Client Trips for Public Officials due to criminal bribery and gratuity statutes in every country where we do business. Many of our clients have rules that require Gifts and invitations to be reported and/or refused. This is particularly important in jurisdictions where the Company is registered to lobby.

Company employees should also be aware that, in many jurisdictions, the provision of different Gifts by different Company employees to the same Public Official must be aggregated to determine whether an annual giving limit has been exceeded. For that reason, the provision of Gifts to Public Officials from any Company source must be coordinated within each jurisdiction to assure that applicable limits are not exceeded.

The term Public Official is broad enough to include many client personnel that might not have traditionally been thought

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of in that manner. For example, an employee of a state-owned entity is considered to be a Public Official by the FCPA and the U.S. Government. If an Accenture employee is unsure of whether a particular client is a Public Official, she should consult with her local Legal professional. Although the Company discourages the provision of Gifts to Public Officials, there may be limited circumstances where it is legally permitted and where it would not create the appearance of impropriety.

Gifts to Public Officials

Company employees wishing to give any Gift (regardless of the value) to a Public Official must follow [Procedure 1221.200: For the Provision of Gifts to Public Officials](#), found in the “Supporting Documentation” of this policy. Please note that gift limits vary across geographies. In the U.S., for example, for Federal Public Officials, there is a per gift limit of US\$20 per person with an aggregate annual limit of US\$50.

Invitations to Public Officials to Attend Accenture-Sponsored Events

Generally, Public Officials should not be invited to attend Accenture-Sponsored Events, unless the primary focus of the event involves relevant education or the demonstration of Company products and services. In those limited circumstances, and prior to the invitation to a Public Official to an Accenture-Sponsored Event, Company employees must follow the approval process set forth in [Procedure 1221.300: For the Invitation to Public Officials to Attend an Accenture-Sponsored Event](#), found in the “Supporting Documentation” of this policy.

Arrangement of Client Trips for Public Officials

Company employees wishing to arrange a Client Trip for a Public Official must follow [Procedure 1221.400: For the Arrangement of Client Trips for Public Officials](#), found in the “Supporting Documentation” of this policy.

Additionally:

- No employee may offer employment to, nor use on a contracted basis, a Public Official without obtaining the prior written approval of the appropriate Operating Group Chief Executive or Country Managing Director, after consultation with the Managing Director - OGGR, their local Legal professional and the Government Compliance Officer or their designees.
- In accordance with Policy 1327, no one may directly or through another person, give or offer to give a Gift to any person with the intent to influence that Public Official to do something for the Company.
- Complete and accurate records of the costs incurred by the Company in connection with the provision of any Gift must be maintained by the person giving such Gift and coordinated with the Government Compliance Manager for purposes of any lobbying or other reporting requirements in the relevant jurisdiction.
- Senior Executives in charge of any project that involves contact with Public Officials must discuss this policy with all project employees and subcontractors so that they understand and comply with its requirements.
- The Company may require additional limits or procedures that are more stringent than those provided under law.

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2. Election Campaign Activity

a. Company Activities

To avoid the appearance of impropriety or to prevent any conflict of interest, all corporate political contributions (both monetary and in-kind) to political candidates, political parties or party committee on behalf of the Company and its clients are strictly prohibited. Because the Company is a contractor to government entities around the world, the Company may be subject to special campaign finance restrictions. The consequences of violating applicable laws may be termination of a government contract, the payment of damages, and, in some cases, criminal penalties. Therefore:

- Cash, check or in-kind contributions to any political candidate, political party or committee on behalf of the Company are strictly prohibited with the exception of donations made by the Company’s Political Action Committee (“PAC”) in the U.S. Determination on whether a payment constitutes a political contribution under local law shall be made only by the Managing Director - OGGR and the Company General Counsel or their

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designees.

- The provision of professional services to a candidate, transition committee, or political committee must be treated as a Company contract, and all applicable Company policies must be followed, including the preparation of a written contract as well as billing and collection practices. The offering of Company services to political parties or candidates at no cost or at a discount is strictly prohibited.
- The Company will not reimburse any person directly or indirectly for making a political contribution.
- No employee may permit a candidate or political committee to use Company facilities or equipment, except as follows:
 - Where permitted, the Company must obtain advanced payment for the use of its employees, mailing lists and food services;
 - The Company must have in place an acceptable written contract and be reimbursed within a commercially reasonable time for the fair market value of its facilities (such as long distance telephone calls or duplicating) or, if a Company meeting room customarily is made available at no cost to other groups who wish to use it, it may be made available to a candidate or political committee at no cost; and,
 - Approval must be obtained from the Operating Group Chief Executive and the Managing Director - OGGR or designee.

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b. Activity by Employees as Volunteers

Employees - on their own time and without using Company facilities and resources - are free to support candidates, such as by making personal campaign contributions, soliciting contributions and publicly advocating a candidate's election, in accordance with applicable law. No employee may engage in individual volunteer campaign related activity at the workplace or during office hours unless the nature and scope of the activity is specifically permitted by applicable laws in the jurisdiction where the activity is to occur and the participation is approved by the Operating Group Chief Executive and the Managing Director - OGGR or designee. When employees decide whether and how to participate in political activities, they should consider the reputation of the Company, as well as the applicable legal compliance requirements. Employees should avoid activities that could embarrass or adversely affect the Company's reputation, image or relationships with clients or prospective clients. Employees should also refrain from activities that could place the Company's name in a partisan political posture. Therefore:

- The Company name may not be used in connection with election campaign activity, except activity undertaken in the U.S. by the Company's PAC or unless prior approval is received from the Operating Group Chief Executive and the Managing Director - OGGR or designee.
- No employee may use corporate credit cards, corporate stationery/letterhead, or his/her corporate title in connection with such activity or otherwise suggest through his or her actions that the Company supports or opposes a particular candidate.
- No employee shall collect contributions and forward them to a candidate. Employees should direct contributors to send contributions directly to a candidate or take them to a candidate or political event.
- No employee may coerce, threaten or otherwise intimidate any person to encourage that person to make a political contribution or to engage in campaign-related activity. Under no circumstances shall an employee with supervisory responsibility direct or require contributions from a direct report or promise or suggest any reward or reprisal for the reporting individual's contribution or failure to contribute.
- Any employee soliciting contributions must make it clear that he or she is not acting on behalf of the Company. A solicitation of the Company's clients, their officers or their employees is prohibited.
- No employee may elicit the assistance of Company support staff in his or her voluntary political activity unless the employee pays the Company in advance for the value of the services provided.
- If an employee has been pre-approved to engage in volunteer activity at the workplace or during work hours, he or she must pay the Company for the fair market value of the corporate resources used in such activity to the extent it increases operating or overhead expenses. This means the employee must pay for long distance calls, duplicating, faxing, messenger services (but not local calls), the use of the computer or office overhead.

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- If an employee takes time during normal work hours for his or her voluntary political activity, that time must be made up within the same pay period, taken as Paid Time Off (PTO) from the individual's PTO bank or taken as an official leave of absence.
- The Company may not reimburse the employee for travel or other expenses connected with the voluntary political activity. The Company name may not be used in connection with election campaign activity, except activity undertaken in the U.S. by the Company's Political Action Committee or unless prior approval is received from the Operating Group Chief Executive and the Director - OGR or designee.
- Employees may seek election to public office provided that they have consulted with the Managing Director - OGGR or designee, and the appropriate Client Group Managing Director or Country Managing Director prior to engaging in electoral activity and the following determinations have been made:
 - The time required to campaign for the position and fulfill the position's responsibilities will not interfere with employee's duties and responsibilities;
 - The employee/candidate does not use any corporate resources in furthering his or her election bid;
 - The position's requirements (and the requirements of campaigning for the position) will not conflict with the interests of the Company's clients;
 - There will be no adverse effect on the Company's ability to do business with any government entity as a result of the employee holding the office or campaigning for it; and
 - Concurrently serving in the elected position and working for the Company does not violate any applicable laws or the employee leaves the Company prior to beginning his or her government employment.

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c. Establishing and Administering a Political Action Committee (PAC) - U.S.

The Company has established a U.S. federal PAC to solicit voluntary contributions from employees with the title of senior executive as well as U.S. members of the Board of Directors and U.S. shareholders who are U.S. citizens. The Company's PAC holds the pooled funds in an account and periodic contributions to selected incumbent federal candidates are made.

- In the U.S., political contributions on behalf of the Company may only be made through the PAC.
- Establishment of a PAC or PAC equivalent within the U.S. or in countries outside of the U.S. is the responsibility of the Managing Director - OGGR or designee to ensure that the formation of the organization and its operation complies with all applicable laws. The Managing Director - OGGR or designee will consult with the Operating Group Chief Executive, Country Managing Director and Chief Risk Officer on the creation of such an entity.
- PAC contributions are entirely voluntary, and no employee may be coerced, threatened or otherwise intimidated into making a political contribution.

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3. Reporting Suspected Wrongdoing

All employees must comply with all campaign finance, lobbying, ethics laws, FCPA and Company policies and all related procedures. Failure to comply with these requirements will result in disciplinary action against the individual up to and including termination of employment. If any employee believes or suspects that a violation of this policy or any related procedures has occurred, the employee should immediately report the violation to his or her supervisor, the appropriate Client Group Managing Director or Country Managing Director, the Managing Director - OGGR or designee, or the General Counsel. Employees may also e-mail the Ethics and Compliance office at compliance.program@accenture.com or call the Accenture Business Ethics Line at +1-312-737-8262, available 24 hours a day, seven days a week (employees can reverse the charges) or by visiting the encrypted website at <https://businessethicsline.com/accenture>.

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4. Activity Report to Chief Risk Officer/Audit Committee

Managing Director - OGGR or designee must submit upon request a report to the Chief Risk Officer detailing all activities demonstrating compliance with this policy including:

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- All campaign activity (including but not limited to the U.S. PAC receipts and contributions).
- Listing of outside Agents retained by the Company to contact Public Officials, fee arrangements and purpose of engagement.
- Report on compliance issues with applicable election, lobbying and gift laws in jurisdictions where the Company operates.

Following review, the Chief Risk Officer will report to the Audit Committee of the Board of Directors as appropriate.

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SUPPORTING DOCUMENTATION

PROCEDURE DOCUMENTS, CONTACTS AND DEFINITIONS FOR POLICY 1221:

Procedure 1221.100: For the Selection, Retention and Compensation of Agents

[Procedure 1221.100: For the Selection, Retention and Compensation of Agents](#)

Procedure 1221.200: For the Provision of Gifts to Public Officials

[Procedure 1221.200](#)

Checklist for Gift-Giving to Public Officials

[Checklist for Gift-Giving to Public Officials](#)

Procedure 1221.300: For the Invitation to Public Officials to attend an Accenture-Sponsored Event

[Procedure 1221.300](#)

Checklist for Hospitality/Entertainment with Public Officials

[Checklist for Hospitality with Public Officials](#)

Procedure 1221.400: For the Arrangement of Client Trips for Public Officials

[Procedure 1221.400](#)

Checklist for Client Trips

[Checklist for Client Trips](#)

Procedure 1221.500: For the Selection, Retention and Compensation of Lobbyists

[Procedure 1221.500](#)

CONTACTS

[Contacts for Policy 1221](#)

DEFINITIONS

For purposes of this policy, the following terms and definitions apply:

“Accenture-Sponsored Event”

For purposes of this policy, “Accenture-Sponsored Event” includes any event (whether Accenture branded or not) that Accenture sponsors, co-sponsors, contributes to, directs invitations for, or pays for in whole or in part in any way, including charitable events, conferences, entertainment, shows, sporting events, cultural events. Please note that this does not include ordinary and customary business activities such as Ideas Exchanges, meetings with clients in connection with current or potential work, client training, etc. (however, these meetings are still subject to hospitality and gift giving restrictions). It is designed to include events that are planned in advance (per [Policy 1064 - Business Meetings](#))

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and Events) and are likely to be widely attended.

“Agent” or **“Business Development Agent”** means any third party, consultant, subcontractor (whether a company or individual) or Business Development Director engaged to support the Company in obtaining or retaining business (as defined below).

“Client Trip” includes travel by a client or potential client for the purpose of demonstrating Company services, technology or business models. This includes the sponsorship of a visa by the Company.

“Company” means Accenture Ltd, Accenture SCA and their wholly owned subsidiaries and affiliates. The term “company” means any entity or organization.

“Gift”

It is important to note that the definition of “Gift” is broader than just cash payments and includes, but is not limited to, entertainment, drinks, meals, transportation, lodging, stipends, promotional activities, and free or discounted services (this does not mean that, in a competitive procurement, the Company may not lower its customary rate for services in an effort to win work). The following are some additional examples of Gifts:

- Any payment of money;
- An offer of employment to a Public Official, the Public Official's relative or associate, or someone recommended by the Public Official;
- Payments to third parties, including charities or not-for-profit organizations on behalf of, or at the request of, a Public Official;
- Stock or equity interest given to a Public Official in a joint venture opportunity;
- Travel expenses, such as airfare, entertainment, meals, per diems or hotel accommodations;
- Free or reduced-price Company technology products;
- Free or reduced-price advertising or services for a Public Official or a business in which the Public Official has an interest;
- Tuition paid for a Public Official's child;
- Club dues or fees.

The above are only examples and do not represent an exhaustive list of any “Gift”. Please seek advice from a local Legal professional regarding interactions, transactions, or contracts involving Public Officials.

“Lobbying”

For purposes of this policy, “Lobbying” is defined as attempting through contacts with, or causing others to make contact with, Public Officials to influence the approval, modification or rejection of any government policy, rule or legislation on behalf of the Company or its clients.

“Lobbyist”

For the purposes of this policy, “Lobbyist” means any third party, consultant, subcontractor or political consultant (whether a company or individual) engaged to support the Company in Lobbying (as defined above).

“Obtaining or Retaining Business”

The phrase “obtaining or retaining business” covers a very broad spectrum of activity. It includes obtaining or seeking to obtain contracts and/or any marketing or business development efforts. Also, it includes obtaining, or seeking to obtain, benefits to which the Company is not otherwise clearly entitled, which includes acts that: (a) result in a change in law or regulation to create a better legal environment; (b) reduce the amount of tax the Company might owe in a particular country; (c) secure licenses or permits, or bypass statutory requirements.

“Public Official” includes any:

- government official;
- officer or employee of a government, department, agency or instrumentality thereof or any person acting in an official capacity for or on behalf of any such government or instrumentality;
- federal, state, regional or municipal working person or functionary;
- organization authorized by the local government to perform certain government functions;
- personnel of federal, state, regional or municipality -owned or -controlled commercial corporations, enterprises,

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- institutions or organizations (whether partially or wholly owned);
- outside director of a federal, state, regional or municipality -owned entity;
- part-time legislator;
- person holding an honorary or ceremonial government position;
- royal family members;
- political parties, political party officials, and candidates for political office;
- officers or employees of public international organizations, such as the World Bank or International Monetary Fund;
- relatives or close associates of any of the above.

The above are only examples and do not represent an exhaustive list of what is a Public Official. Please seek advice from local Legal professional regarding interactions, transactions, or contracts involving Public Officials.

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SUPPLEMENT(S)

There are no supplements for this policy

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CONTACT INFORMATION

Questions related to this policy can be sent to Liz Arky (m.elizabeth.arky@accenture.com or +1-202-533-1110) or Marcela M. Masso (marcela.m.massos@accenture.com or +1-713-837-2171).

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BACKGROUND/RATIONALE

N/A

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December 2009 *DecisionPoint* Ethics and Compliance Newsletter



High performance. Delivered.

Decision Point
The Accenture Ethics & Compliance Bulletin

To: All Accenture People

To give or not to give

We listened to your feedback and are pleased to introduce a refreshed *Decision Point* newsletter to increase your awareness of key compliance areas which are vitally important to Accenture. This month's topic: The fight against corruption.

Corruption is one of the greatest obstacles to economic and social development in our world, robbing countries and citizens of opportunities to prosper. The issue is so important that the United Nations designated December 9 as International Anticorruption Day.

Accenture International Chairman Diego Visconti is clear about Accenture's position on fighting corruption: "As a member of the global community, Accenture understands the severe impact that corruption has not only on our operations, but also on the lives and societies of our friends and neighbors where we do business. Accenture is committed to doing business with integrity and says 'NO' to corruption, in all of its forms."

We hope you enjoy this edition. As always, we welcome your [feedback](#).

A true story: To give or not to give

The [Ethics & Compliance Program](#) shares these stories from our case files (facts have been changed to protect the privacy of our clients and individuals involved) as an opportunity to show how Accenture deals with real-life situations that raise serious ethical or compliance issues.

Our core value of Integrity includes several action statements, including: "**We do not give or receive inappropriate gifts or hospitality**" (page 29, Code of Business Ethics). Accenture discourages providing gifts to Public Officials and does not invite them to attend entertainment-only Accenture sponsored events.

In this *Decision Point*, we see how important it is to review Accenture [Policy 1221: Contacts with Public Officials](#) before giving a gift to a client. Please read on...

Situation

Raymond, a recently hired senior executive of four months,

Compliance spotlight



Fight Against Corruption: An Alaska businessman [admitted to giving gifts](#) to elected official Don Young. Take the [five-point test](#) to guide you in your initial determination of whether any gift, travel or entertainment is appropriate.

Competition: [Japanese technology giants investigated](#) for possible price-fixing and allocation of markets. Learn more on Accenture's [Policy 1322 -](#)

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responsible for developing business with several commercial and state-owned energy companies had not completed the required new joiner anticorruption compliance course.

In an attempt to build relationships with existing or potential clients, Raymond bought 20 iPods (shuffle model, each valued at US\$59) and gave them to his target clients, including five senior officials at a state-owned energy company. Raymond's executive assistant sought and obtained reimbursement for the iPods, noting the client who received them.

Violation

Several months later, Internal Audit discovered that the iPods given to the state-owned energy company's employees (who are considered Public Officials under Policy 1221) had not been approved according to Policy 1221. This policy requires that, prior to a gift, travel or entertainment being offered or given to a Public Official, the circumstances must be reviewed to ensure that the gift, travel or entertainment will not result in an actual or perceived violation of anticorruption laws.

Response

Internal Audit reported the failure to obtain Policy 1221 pre-approval. The Legal group reviewed the circumstances and determined that the gifts that Raymond gave did not violate any laws in this case (but easily could have had the facts or the relevant area been only a little different). Raymond received significant discipline for not complying with Policy 1221, as well as for his failure to complete the required anticorruption compliance training in a timely manner.

Guidance

As a global company, Accenture is committed to fighting corruption in all forms, including bribery. Our fight against corruption is deeply ingrained in our core value of **Integrity** and in how we do business every day, everywhere in the world. We always comply with local anticorruption laws, and our decisions are guided by integrity in developing business and giving and receiving gifts and hospitality.

Before giving gifts, entertainment, drinks, meals, transportation, lodging, stipends, promotional activities, and free or discounted services, etc., read and follow [Policy 1221: Contacts with Public Officials](#) and contact [Marcela Masso](#), manager-Government Compliance, or your local legal professional. You can also contact [Kari Gregory](#), director-Anticorruption Law, or other members of the [Anticorruption Law Team](#).

The definition of a Public Official includes:

- government official
- officer or employee of a government, department, agency or instrumentality thereof or any person acting

[Antitrust and Competition](#).

Data Privacy: German company fined a record €1.12 million for [breaching data protection laws](#). Read Accenture's policy on [Data Privacy](#).

Export Compliance: [DHL pays](#) more than US\$9.4 million to settle allegations of unlawfully assisting in the illegal export of goods to Syria, Iran and Sudan.

Review [Accenture's guidance](#) for working with clients who have business operations in these countries as well as Cuba and North Korea.

Intellectual Property: Information is freely available, but not necessarily free: be smart about reusing [copyrighted information](#).

Insider Trading: [Biggest insider trading scheme](#) involving IBM and hedge fund. Refresh your knowledge on [Accenture's provisions and trading policies](#).

Investigations: What is the scope of the [Business Ethics Line](#)? Report Code of Business Ethics violations [here](#).

Manager's minute



In a previous *Decision Point*, "Don't Take That Deal" we talked about the movie *The Informant!*. Here are several lessons we can use from this movie to help [strengthen our ethical culture](#).

Are you conducting team meetings? If so, use one of these [Code Decision Challenges](#) to teach your team an ethical decision-making model and

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in an official capacity for or on behalf of any such government or instrumentality

- federal, state, regional or municipal working person or functionary
- organization authorized by the local government to perform certain government functions
- personnel of federal, state, regional or municipality-owned or municipality-controlled commercial corporations, enterprises, institutions or organizations (whether partially or wholly owned)
- outside director of a federal, state, regional or municipality-owned entity
- part-time legislator
- person holding an honorary or ceremonial government position
- royal family members
- political parties, political party officials, and candidates for political office
- officers or employees of public international organizations, such as the World Bank or International Monetary Fund
- relatives or close associates of any of the above

Warning signs that require the use of extra caution:

- We are doing business in a country that has a reputation for corruption.
- An Accenture agent or subcontractor asks for an unusually large fee or contingent fee.
- An Accenture agent's reputation is questionable.
- We are asked to make payment to another person, in another country, to a numbered bank account or to pay in cash.
- An Accenture agent has a family or business relationship with a Public Official.
- Our client asks us to make a political or charitable contribution or to use a particular subcontractor.
- An Accenture agent asks for an increase in the agreed fees to close the deal.

Five-point test

Always take the [five-point test](#) to guide you in your initial determination of whether any gift, travel or entertainment is appropriate. If the proposed recipient of a gift, travel or entertainment is a Public Official, rather than a commercial client, you must also comply with Policy 1221.

Resources

[Anticorruption Compliance Home Page](#)

[Ethics & Compliance Home Page](#)

reinforce an ethical culture on your team.

Training



Required for some and recommended for everyone are two courses: [Understanding Antibribery Laws and Global Business](#) and [Fight Against Corruption](#).

These will refresh your knowledge of antibribery laws and [Policy 1327: Standards of Conduct of International Business - Corruption](#).

A closer look...



View this training video that takes a look at [giving gifts and conflict of interest](#).

Learn more about [entertaining clients](#) and [receiving gifts](#) in these Ethical Moments.

This newsletter is...

[Excellent](#) | [Good](#) | [Fair](#) | [Poor](#)

A final thought

"Among a people corrupt, liberty cannot long exist." — *Edmund Burke (British Statesman and Philosopher, 1729-1797)*

About Accenture

Accenture is a global management consulting, technology services and outsourcing company, with more than 176,000 people serving clients in more than 120 countries. 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. The company generated net revenues of US\$21.58 billion for the fiscal year ended Aug. 31, 2009. Its home page is www.accenture.com.

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