



ACCENTURE FEDERAL SERVICES

STANDARDS OF FEDERAL BUSINESS ETHICS AND CONDUCT

Revised October 2018

Foreword

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

We obtain all required approvals to provide services to government clients and comply with government contracting and procurement regulations.

We understand and comply with the legal requirements and restrictions that apply to bidding, pricing and delivering our services to government clients.

We have created the Standards of Federal Business Ethics and Conduct (“Standards”) not only because the risks of non-compliance are significant, but also because it’s the right thing to do. Every Accenture person who deals with the U.S. Federal Government must understand the Federal Government’s rules for doing business. **These Standards do not substitute the Code of Business Ethics**, which all Accenture people must know and understand. Rather, these additional Standards apply to every Accenture Federal Services (“AFS”) person who deals directly or indirectly with the U.S. Federal Government. AFS person means employees (including temporary and permanent employees and Accenture personnel) in every country, workforce, and entity, as well as consultants, agents, lobbyists and independent contractors acting on AFS’s behalf.

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

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

AFS will not tolerate retaliation against any employee who in good faith reports an ethical or legal concern. Employees who come forward with concerns play an important role in maintaining our ethical workplace. If you have any questions about these Standards or how they affect your daily work, please send an email to AFS.Legal.Compliance@accenturefederal.com. New and updated policies will be issued from time to time. We encourage you to regularly check the [AFS Policies website](#) and the [Accenture Policies website](#) for updates.

John Goodman, AFS Chief Executive Officer

Gerry Amann, AFS General Counsel and Chief Ethics and Compliance Officer

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1. Stewardship

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

1.1. We only allow authorized AFS personnel to contract with Federal clients

Because signing a contract with the U.S. Federal Government has broad-reaching implications, only authorized AFS personnel sign contracts and any related certifications.

See Policy AFS-1072, [AFS Signature Authority](#).

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

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

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1.3. We comply with all lobbying registration and reporting requirements

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

See Policy AFS-1221, [Contacts with Public Officials](#).

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1.4. We understand that unique rules apply to inventions made while working for the Federal Government

The U.S. Federal Government may be entitled to special intellectual property rights in inventions that its contractors create while performing work under a Government contract or subcontract. Therefore, we ensure that we understand the intellectual property rights of anything produced in the performance of a U.S. Government contract.

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1.5. We safeguard Accenture's proprietary and confidential information

Protecting Accenture proprietary information is of the highest importance. When we submit proprietary information to the U.S. Federal Government, we must observe protections beyond those we take with commercial customers. Accordingly, we carefully mark Accenture proprietary materials submitted to the Federal Government with appropriate restrictive legends from the data rights clauses in the Federal Acquisition Regulation.

See Policy AFS-0051, [Use and Distribution of Packaged Knowledge](#); Policy AFS-0069, [Confidentiality](#); Policy AFS-0091, [Intellectual Property](#)

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2. Best People

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

2.1. We follow all restrictions applicable to employment discussions with current Federal Government employees

Employment discussions between Accenture personnel and current Federal Government employees are restricted to avoid the appearance of a "conflict of interest." We will not engage in employment discussions with a current Federal Government employee while that employee is participating in any matter relating to Accenture. Given the complexities and risks in this area, AFS people must consult with AFS Recruiting (who, in turn, will consult with AFS Legal) before entering into any employment discussions with current Federal Government employees.

See Policy AFS-9031, [Recruiting of Government Employees / "Revolving Door" Recruiting](#).

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

No. Before you engage in any employment discussions with the Federal Government employee, you must obtain approval from the AFS Recruiting team. Additionally, AFS will not be allowed to discuss potential employment with her until she has retired or until she disqualifies herself from further participation on matters involving Accenture.

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2.2. We observe "revolving-door" and Procurement Integrity Act restrictions applicable to former Federal Government personnel

Legal restrictions do not end once Federal Government employees leave Government service. "Revolving-door" restrictions place limits on these employees' post-Government activities, and the Procurement Integrity Act prohibits some former Federal Government employees from receiving any compensation from a contractor



for a period of time after they leave the Federal Government. Further, these restrictions may apply even to Business Development Agents and Subject Matter Experts who are internal consultants.

Because “revolving-door” and Procurement Integrity Act restrictions are complex, AFS people, including former Federal Government personnel and those with whom they work, must coordinate with AFS Legal, through AFS Recruiting or Procurement, as appropriate, to determine applicable restrictions. Further, AFS people involved in employment discussions with current and former Federal Government employees are expected to know that certain limitations may apply to the activities the employee would be able to perform if he or she joined the company.

See Policy AFS-9031, [Recruiting of Government Employees / "Revolving Door" Recruiting](#); Policy AFS-9029, [Procurement Integrity Act – Disclosure or Receipt of Competitive Information](#).

I previously worked for a current U.S. Federal Government client of AFS, and now I am an employee of AFS. While working for the Federal Government, I served as a technical advisor overseeing decisions concerning one of AFS’s contracts. Can I meet with employees of my former Government agency to discuss potential modifications to the specifications of that contract?

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

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3. Client Value Creation

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

3.1. We diligently prepare proposals for Federal Government work


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

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3.2. We submit current, accurate and complete Cost or Pricing Data to the Federal Government

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

We comply with Federal Acquisition Regulation (FAR) Cost Principles and Cost Accounting Standards where applicable.



See Policy AFS-9037, [AFS Cost Estimating Manual](#); Policy AFS-9038, [AFS Budgeting and Planning Manual](#); Policy AFS-9023, [Allowing for Risk in Price or Cost Estimating](#).

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3.3. We comply with the specifications, terms and conditions of all Federal Government contracts

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

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

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

See Policy AFS-9009, [Purchasing System and Manual](#); Policy AFS-9020, [Contract Management Manual](#).

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

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

See Policy AFS-9026, [Anti-Kickback Act/Gifts from Third Parties](#).

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

We will not accept systems integration compensation (“SI Comp”) from vendors. In addition, vendor investment may not be earned or received based on any opportunity involving any AFS client. SI Comp is a term commonly used in the industry to refer to fees that a system integrator may receive in connection with the marketing, technical or other assistance provided in the sales and/or implementation of third-party products or services. Such assistance may take various forms, including marketing assistance fees, referral fees, training, access to experts, early access to software in development and other funds that can only be used for certain, specific purposes.

We do not place purchase orders or suggest that the Federal Government place purchase orders that the Government does not need. Likewise, we do not place purchase orders or suggest that the Government place purchase orders with a vendor to induce that vendor to purchase services from Accenture. AFS people must work with AFS Legal prior to acceptance of any rebate on a Federal contract.

See Policy AFS-0080, [Compensation from Third-Party Vendors](#).



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3.7. We submit accurate invoices when we bill the Federal Government

We seek to submit accurate invoices and promptly correct inadvertent errors. We understand that some contracts are subject to the contract cost principles and procedures set forth in FAR Part 31. In order for us to charge and recover an incurred cost, we determine that it is reasonable, allocable and allowable. We segregate allowable from unallowable costs, and we do not invoice the Federal Government for, or include in our indirect cost rates, “unallowable” costs, including advertising, lobbying and fines and penalties. We stay within Federal guidelines for reimbursement of travel. If we discover that a client has been incorrectly billed, we report and correct it.

See Policy AFS-9013, [AFS Billing Manual](#); Policy AFS-9012, [Discounted Payment Terms and Overpayments](#); Policy AFS-9022, [Unallowable Cost Segregation and Prohibition from Recovery](#); Policy AFS-9005, [Mandatory Disclosure Obligations](#).

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4. One Global Network

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

4.1. We are fierce but fair competitors and follow rules applicable to Federal Government competitions

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

See Policy AFS-1322, [Interactions with Competitors](#); Policy AFS-9029 [Procurement Integrity Act - Disclosure or Receipt of Competitive Information](#).

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4.2. We will not seek or obtain competitors’ non-public proprietary information or Federal Government-sensitive information relating to a procurement

A critical aspect of Federal Government competitions is a level playing field. A competitor with access to protected information of the Federal Government or another competitor may have an unfair advantage. Seeking or obtaining such information is illegal. We do not tolerate possessing unauthorized protected information. Examples of protected Federal Government information may include any documents that:

- Reflect the agency’s source selection and technical evaluation plans.
- Reflect the agency’s evaluations of any proposals offered.
- Reflect competitive range determinations, rankings of bidders or recommendations for award.
- Are marked “source selection information” or contain a similar legend.

Examples of protected competitor information include:

- Any non-public information related to cost or pricing or methods for developing cost or pricing.
- Any information about proprietary processes or business strategy.

- Any documents marked “bid or proposal information.”

If such information inadvertently comes into our possession, we isolate and secure it to prevent further distribution, and immediately contact Legal to explain where, when, how and from whom the information was received. We seek guidance and follow the incident reporting requirements established by the AFS Security and Intelligence Directorate.

We do not ask employees who have worked at our competitors for confidential or proprietary information. Our people keep private such information about their prior work experience.

See Policy AFS-9029, [Procurement Integrity Act – Disclosure or Receipt of Competitive Information](#); Policy AFS-0069, [Confidentiality](#); Policy AFS-0057, [Acceptable Use of Information, Devices & Technology](#); Policy AFS-0015, [Conflicts of Interest: Organizational](#).

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

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

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

You must cease reviewing any information contained in the document. You should notify Legal and refrain from forwarding the document (either internally or externally) without authorization from Legal.

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4.3. We do not make improper “contingent payments” to obtain Federal Government business

We do not make payments that are contingent solely on AFS receiving Federal Government business to third parties, including Business Development Agents (“BD Agents”). No BD Agent will be paid on a contingent fee basis. “Contingent Fee” means any commission, percentage, brokerage, or other fee that is contingent upon the success that a person or concern has on securing a Government contract.

See Policy AFS-1327, [Business Intermediaries](#).

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4.4. We only deliver products and services that meet the Federal Government’s country of origin and domestic preference restrictions

Many of our contracts with the U.S. Federal Government require that we use products produced or manufactured in the U.S. or other designated countries—generally countries that have entered into trade agreements with the U.S. or certain less developed countries. When these limitations apply, we only provide products from permitted countries. We do not alter or remove the country of origin markings on products to be delivered to the Federal Government. We purchase services for use on Federal engagements in compliance with applicable domestic preference laws. We do not provide products from “prohibited source” countries, such as Sudan and Iran, with which the Federal Government does not do business.



See Policy AFS-9030, [Acquisition of Foreign Products: Buy American Act/Trade Agreements Act/Prohibited Sources](#).

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4.5. We cooperate with Government and internal investigations and audits

We cooperate fully with U.S. Federal Government investigations and audits, as well as state and local investigations. By contracting with the Federal Government, Accenture has agreed that the Government may examine certain Accenture financial records and cost data. When the Federal Government audits our contracts and the associated records, we refer the matter to Legal and comply with valid requests. Accenture conducts its affairs as a good corporate citizen by conducting internal investigations and making appropriate self-disclosures, as determined by Legal. All employees have an obligation to assist by truthfully cooperating with internal investigations.

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5. Respect for the Individual

We treat people as we would like to be treated, which means honoring the codes of conduct of our U.S. Federal Government clients and living our own Code of Business Ethics.

5.1. We seek to understand and support the Federal Government's ethical standards for its employees and avoid exposing Government employees to personal conflicts of interest

The U.S. Federal Government has its own ethical standards for its employees, and in some cases these standards may be more stringent than those of our own company. We understand that employees of the Federal Government are subject to strict ethical standards, and we strive to understand those rules and how we can support our Federal Government clients in their compliance. We do not rely on individual Federal employees to tell us an agency's rules; we seek to understand them ourselves.


Federal Government employees are prohibited from engaging in any activity that constitutes a "personal conflict of interest." Accenture personnel must try to avoid any circumstances that could create the appearance that a Federal Government employee is violating the conflict-of-interest restrictions. Simply put, we must not put Federal Government employees in a situation in which their responsibilities to the Government—including their objectivity and judgment—are compromised (or appear to be compromised) by an outside transaction or relationship. If in doubt, ask [AFS Legal](#) for help. We do not offer or provide any gift, meal, entertainment, or travel to a Federal Government employee without approval from AFS Legal Compliance.

See Policy AFS-1004, [Addressing Personal Conflicts of Interest](#); Policy AFS-0150, [Gifts, Meals, Entertainment & Travel](#).

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5.2. We take the Prohibition on Human Trafficking, Forced Labor, and Child Labor regulations seriously

AFS people are prohibited from engaging in human-trafficking, forced labor, or child labor related activities at any time, regardless of whether such personnel are acting in their official capacities. Prohibited conduct includes procuring commercial sex acts, using forced labor, using misleading or fraudulent recruiting practices, and using recruiters that do not comply with local labor laws in the country that the recruiting takes place. We recognize that proactive steps must be taken in certain circumstances and that disciplinary action, up to and



including termination, may be applied against employees, agents, or subcontractors that engage in human trafficking, forced labor, or child labor activities.

See Policy AFS-9025, [Prohibition on Human Trafficking, Forced Labor, and Child Labor](#).

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5.3. We pursue diversity as an organizational priority and strive to create opportunities for our people, as well as small businesses, including those owned by women, minorities and military veterans

Accenture encourages, enhances and supports cultural diversity. We understand that, as a U.S. Federal Government contractor, AFS is subject to a higher standard when it comes to maintaining a positive workplace. We have affirmative action plans in place. We provide equal employment opportunities, and we do not discriminate on the basis of age, sex, color, religion, disability status, national origin, race, creed, past or present membership in the uniformed services, marital status, sexual orientation, gender expression or identity, citizenship status, genetic information, or any other basis protected by Federal, state or local law. This practice applies to all terms and conditions of employment, including recruiting, hiring, transfers, promotions, terminations, compensation and benefits. We abide by specific Government requirements to verify U.S. Citizenship. We follow established guidelines and communicate specific requirements to potential hires seeking to work on client engagements that impose special requirements for access to restricted Federal Government-owned facilities and information.

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

See Policy AFS-1001, [Respecting the Individual](#); Policy AFS-1003, [Living Our Principle of Meritocracy](#); Policy AFS-9009, [Purchasing System Manual](#).

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

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

See Policy AFS-1002, [Behaving Professionally](#).

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6. Integrity

We conduct our business with integrity, fairness and openness. We as individuals, and the company itself, face serious sanctions if we fail to conduct our business with integrity. It is not only policy and the right thing to do; it is the law.

6.1. We do not provide gifts to Federal Government employees nor do we invite them to attend Accenture-sponsored events without appropriate pre-approval

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

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

As a general matter, we do not provide gifts to Federal Government employees because of our status as a Federal Contractor. If we decide to make an exception, we only provide something of value to Federal Government employees on AFS's behalf – or engage a third party to provide on AFS's behalf – after first reviewing the particular situation of the intended gift with, and receiving advance approval from, AFS Legal. This applies regardless of whether gifts are provided directly or in-kind. In addition, note, it may be the mere promise, offer or invitation that creates the thing of value, so Legal review and approval is required in advance of making any such offers.

See Policy AFS-0150, [Gifts, Meals, Entertainment, & Travel](#); Policy AFS-1221, [Contacts with Public Officials](#).
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6.2. We avoid putting Accenture in the position of an organizational conflict of interest

The U.S. Federal Government restricts companies from serving in conflicting roles. The organizational conflict of interest rules aim to prevent conflicting roles that might bias the contractor's judgment or advice and to prevent an unfair competitive advantage. We take appropriate steps to recognize and avoid organizational conflicts of interest in which our activities may preclude the pursuit of a related activity by AFS or another Accenture business segment. If we believe that we are in a conflict situation, we seek advice from AFS Legal before we act and appropriately disclose the circumstances to the Federal Government.


See Policy AFS-0015, [Conflicts of Interest: Organizational](#).

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6.3. We protect Federal Government information

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

AFS people are responsible for taking appropriate precautions to ensure unauthorized personnel do not have access to sensitive Federal Government information. Further, when performing classified work, we respect and



observe all clearance requirements, including those limiting access to cleared information and to classified facilities. Contact AFS Security for help obtaining the necessary authorizations or if you are in doubt.

See Policy AFS-1431, [Data Management](#); Policy AFS-9029, [Procurement Integrity Act – Disclosure or Receipt of Competitive Information](#).

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6.4. We promote security in everything we do

We understand that security is an imperative in everything that we do. We understand that we must take necessary precautions to ensure we protect the national security interest. We confirm our understanding of applicable security requirements in every client engagement. We follow established security guidelines and procedures, even when those procedures require additional commitment in both time and cost. We ask questions about security protocols when we do not understand them. We follow established protocols to ensure proper Foreign Ownership, Control, or Influence (FOCI) mitigation. We report any suspected violations. AFS will not tolerate retaliation of any kind against any employee who reports a security violation or raises security concerns.

See Policy AFS-9000, [Visitation](#); Policy AFS-9001, [Information Sharing with Accenture](#); Policy AFS-9027, [Foreign Ownership, Control, or Influence \(FOCI\) Mitigation](#).

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6.5. We protect Federal Government property

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

See Policy AFS-9039, [Government Property Manual](#).

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6.6. We keep complete and accurate records

We record all time on a daily basis, accurately and completely. We record all expenses accurately and completely, on a timely basis. Misrepresenting facts or falsifying records is strictly prohibited. All employees are responsible for ensuring that labor and material costs are accurately recorded and charged on our records. We will dispose of records in accordance with AFS policy and applicable U.S. Federal Government requirements.

See Policy AFS-0063, [Time Reporting](#); Policy AFS-9036, [Expense Reporting](#); AFS-9005, [Mandatory Disclosure Obligations](#); Policy AFS-0123, [Business Records Retention and Management](#)

Do's and Don'ts of U.S. Federal Government Business Interactions

- Do consult Legal with any questions about business transactions with the Federal Government.
- Do abide by post-Government employment restrictions applicable to former Government employees.
- Do not engage in employment discussions with current Government employees without approval from AFS Recruiting.
- Do avoid an organizational conflict of interest.
- Do submit current, accurate, and complete Cost or Pricing Data to the Federal Government.
- Do promote open and fair competition for all subcontractors and suppliers.
- Do not solicit or accept kickbacks from subcontractors and suppliers.
- Do not provide gifts to Federal Government employees nor invite them to attend Accenture-sponsored events without pre-approval from AFS Legal.
- Do understand the unique obligations of performing systems integration services.
- Do safeguard AFS's proprietary and confidential information.
- Do not participate in any form of human trafficking, forced labor, or child labor.
- Do report concerns without fear of retaliation.

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Reporting

To report a possible violation of Policy, the Code of Business Ethics, or the Standards of Federal Business Ethics and Conduct, you are encouraged to raise your concern directly to your career counselor, AFS Legal, AFS TCO, AFS Human Resources, or to any member of AFS Leadership. You may also visit the Business Ethics Helpline via the icon on your desktop, at <https://businessethicsline.com/accenture>, where you may report your concern (including an anonymous reporting option) online or by calling +1-833-226-2351 to speak with an agent 24 hours a day, seven days a week. In addition to these reporting channels, employees of AFS's subsidiaries may raise concerns directly to their Human Resources group.

Nothing in Accenture or AFS policy or in any agreement is intended to prohibit you (with or without notice to Accenture) from reporting possible violations of laws or regulations to a Governmental agency, regulatory body, or a local authority, or from making disclosures that are protected under whistleblower laws and regulations.

As stated in Policy AFS-1000, [Raising Legal & Ethical Concerns and Prohibiting Retaliation](#), the Company will not tolerate retaliation against any employee because he or she reported an ethical or legal concern. Employees who do retaliate violate our ethical standards and will be subject to discipline including termination of employment. We take all allegations seriously and we resolve them in a standard, impartial process. We respect the privacy of our people. We will use your personal information in accordance with Policy AFS-0090, [Data Privacy](#), and data privacy law.

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



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