

DEFENCE COMPANIES INDEX (DCI) ON ANTI-CORRUPTION AND CORPORATE TRANSPARENCY 2020

FINAL ASSESSMENT

AECOM

The following pages contain the detailed scoring for this company based on publicly available information.

The table below shows a summary of the company's scores per section:

Section	Number of Questions*	Score Based on Publicly Available Information
1. Leadership and Organisational Culture	4	5/8
2. Internal Controls	6	0/12
3. Support to Employees	7	7/14
4. Conflict of Interest	4	3/8
5. Customer Engagement	7	3/14
6. Supply Chain Management	5	0/10
7. Agents, Intermediaries and Joint Ventures	10	6/20
8. Offsets	4	0/8
9. High Risk Markets	4	4/8
10. State-Owned Enterprises	0	N/A
TOTAL		28/102
BAND		E

*This column represents the number of questions on which the company was eligible to receive a score; i.e. where the company did not receive a score of N/A.

1. Leadership and Organisational Culture

Question
1.1. Does the company have a publicly stated anti-bribery and corruption commitment, which is authorised by its leadership?
Score
1
Comments
<p>The company's Code of Conduct, which includes sections addressing its anti-bribery and corruption commitments, is endorsed by the CEO.</p> <p>However, the company receives a '1' because the CEO does not specifically mention anti-bribery and corruption in their statement.</p>
Evidence
<p>[2] Code of Conduct Accessed 22/08/2019 https://www.aecom.com/wp-content/uploads/2018/09/AECOM-Code-of-conduct_en.pdf</p> <p>[p.4] A message from our chairman and chief executive officer</p> <p>In our dynamic industry and global operating environment, one thing remains constant at AECOM — our commitment to integrity and ethical business practices.</p> <p>We've earned our clients' trust by delivering outstanding customer service and adhering to this unwavering commitment to ethics in all that we do, person to person. As we conduct business around the world, each employee is obligated to act with the highest degree of integrity and in full compliance with the law.</p> <p>Our Code of Conduct helps us understand the ethical and legal guidelines that direct our business activities, and it is periodically updated to remain timely and relevant. It is not a substitute for good judgment, nor does it cover every situation that you may encounter or every law that applies to us as a global company. It does, however, outline the basic legal guidelines that we must follow and the general ethical principles that will help each of us make the right decisions when conducting business worldwide.</p> <p>If you find yourself in a situation in which you are unsure how to act, believe that a violation of the Code could or has occurred, or have a question about a particular issue, please seek assistance. Our Code contains a number of resources that you may use to resolve or report any issue related to ethics and compliance. You can be assured that the company will help and assist you in doing the right thing without retaliation.</p> <p>Continuing to conduct our business in an ethical manner will help ensure long-term success for our people, our company, our clients and our shareholders. You have my personal commitment that I will do all I can to ensure that the Code is observed and honored.</p> <p>Thank you for your continued dedication and commitment to our culture of integrity and ethical behavior.</p> <p>Regards</p> <p>Michael S. Burke Chairman and Chief Executive Officer</p> <p>[p.34] Avoiding corrupt practices</p> <p>AECOM is proud of the work we do throughout the world. We believe that our ability to continue to foster good working relationships with companies, communities and governments around the world depends on acting ethically in all our business dealings. This means we never give, offer or accept improper payments in any form.</p>

[p.35] Numerous countries, including the United States, United Kingdom, Canada, Australia, Russia, China and other countries in which we conduct business, have enacted laws that strictly prohibit the giving, receiving, offering or soliciting of bribes, kickbacks or other improper payments to government officials. A “bribe” is anything of value given in an attempt to influence an official’s actions or decisions, obtain or retain business, or acquire any sort of improper advantage (such as obtaining information that is normally unavailable or being allowed to submit a late bid or proposal). To be clear, “government officials” include federal, state, provincial or local government employees, political candidates and even employees of businesses that are owned by a government. At AECOM, we also prohibit acts of “commercial bribery,” or offering or accepting a bribe to or from our customers, suppliers or anyone working on their behalf with the intent of obtaining or retaining business.

Similarly, we must never offer or accept a “kickback,” which is the return of a sum already paid (or due to be paid) as a reward for making or fostering business arrangements. We may not retain a third party or enter into a joint venture or other business association to engage in any activity that we are prohibited from participating in ourselves.

[p.36] Anti-corruption laws also address facilitating payments. “Facilitating payments” are small, infrequent payments made to a government official to expedite the performance of routine government actions such as issuing visas and work permits. However, these payments are prohibited in many countries. Our company does not permit facilitating payments except in cases of clear and present danger when they are necessary to prevent immediate harm to employees. In such instances, it may not be possible to consult with In-House Counsel. Any such payments must be accurately reported to In-House Counsel immediately to ensure accurate books and records. Any exceptions to this policy must be pre-approved by the Ethics and Compliance Office in writing.

Anti-corruption laws are complex, and the consequences for violating these laws are severe. Remember never to give anything of value, even something you think is nominal, to a government official without first receiving permission from In-House Counsel. Additionally, you must report any requests made by a foreign government official for money or anything of value.

[1] Anti-Corruption Policy

Accessed 22/08/2019

<https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf>

[p.4] AECOM succeeds on the merits of its own excellence and is committed to conducting its business ethically, honestly, and with integrity.

Corruption not only violates these ideals, but it is also illegal and prohibited throughout the world. As a U.S.-based company, all AECOM businesses must comply with U.S. domestic anticorruption laws that prohibit bribery within the United States and with the U.S. Foreign Corrupt Practices Act that prohibits corrupt payments outside of the United States. Ethical business conduct may also require compliance with other applicable anticorruption laws, regulations, and conventions, including the U.K. Bribery Act (UKBA); the Criminal Law of the People’s Republic of China (PRC Criminal Law); the Organization for Economic Cooperation and Development (OECD) anti-bribery convention; the World Bank Guidelines on Preventing and Combating Fraud and Corruption; and all other applicable laws in every country in which AECOM does business. These will be referred to generically as “anticorruption laws” throughout this policy.

[3] Employee profiles – Mike Kostiw (webpage)

Accessed 22/08/2019

<https://www.aecom.com/careers/people/mike/>

AECOM is committed to maintaining the highest standard of ethical behavior. It’s my mission as the company’s chief ethics and compliance officer to reinforce that standard in the nearly 150 countries where we operate.

Ethics is an integral part of how we do business — it is a core value and central to our identity. We’re committed to acting with integrity and transparency in everything we do and everywhere we do it. When AECOM does business internationally, in addition to following the laws of the host country, we must scrupulously abide by the anticorruption laws of many countries, including Australia, Brazil, the United Kingdom and the United States.

I experienced firsthand how cultural differences influence behavior. As a major in the U.S. Marine Corps, I was stationed throughout the world, including Japan and Iraq. While second in command at the Iraqi Officer Academy, I introduced the principles of competitive bidding and ethical procurement to the Iraqi military.

Now, speaking to AECOM employees worldwide, I emphasize that the company's commitment to ethics is apparent and reinforced from the top down. The ultimate effectiveness of the program really hinges on strong leadership at all levels of the organization. As a lead ambassador of ethics, I know the ultimate responsibility rests with each and every AECOM employee. Our integrity as a company begins with our integrity as individuals.

Without a doubt, my favorite part of being an AECOM employee is the opportunity to work for a company that I'm proud of and to interact every day with so many wonderful and committed people.

Question
1.2. Does the company have a comprehensive anti-bribery and corruption policy that explicitly applies to both of the following categories: a) All employees, including staff and leadership of subsidiaries and other controlled entities; b) All board members, including non-executive directors.
Score
2
Comments
<p>The company publishes an explicit anti-bribery and corruption policy, which makes specific reference to the prohibition of bribery, payments to public officials, commercial bribery, and facilitation payments. This policy clearly applies to all employees, including in subsidiaries, and board members.</p>
Evidence
<p>[1] Anti-Corruption Policy Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf</p> <p>[p.4] This policy applies to AECOM and its subsidiaries, affiliates, directors, officers, employees, intermediaries, sub-consultants, other contracted third parties, and any other persons performing similar functions on behalf of AECOM worldwide.</p> <p>[p.5] Any attempt to gain a business advantage through illegal payments, bribes, kickbacks, gifts, or other inducements will not be tolerated. AECOM employees and other persons or entities who are subject to this policy are prohibited from offering, promising, or giving a bribe or illegal inducement to anyone in the course of business. AECOM employees are also prohibited from accepting or agreeing to accept a bribe of any kind. Additional corrupt activities such as collusion, bid rigging, coercion, and misrepresentation are also prohibited. It is a violation of this policy to alter or falsify books and records in order to conceal corrupt activity.</p> <p>[p.6] 2.1.1. Bribery</p> <p>AECOM and other persons acting on behalf of AECOM may not make, offer, or authorize making payments of money or giving anything of value, directly or indirectly, to any government official in order to influence the official's actions, to obtain or retain business, or to secure an improper advantage. A corrupt act does not need to succeed in its purpose; merely offering or promising a bribe is prohibited by AECOM and anticorruption laws. AECOM also prohibits payments to private individuals or entities to obtain business or an improper advantage by corrupt means. Whether involving the public or private sector, payments of bribes or corrupt gestures of any kind are not permitted.</p> <p>[p.9] 2.1.4 Facilitating payments</p> <p>Facilitating payments, which are small, infrequent payments made to a government official in order to expedite or secure the performance of a routine, non-discretionary action or service, are prohibited. Examples include payments made to an individual government official to expedite or secure issuance of visas, exit stamps for passports, work permits, or tax refunds or small payments made to employees of state-owned utility companies to have service started or restored. Payments made directly to a government agency for expedited service fees in accordance with a government published fee schedule are not prohibited.</p> <p>The only exception to this prohibition is where there is a clear and present danger of physical harm and the facilitating payment is necessary to prevent immediate harm to an employee. In instances where consultation with in-house counsel is not possible prior to making the facilitating payment, any such payments must be reported to the Legal Department immediately.</p> <p>[p.14] 3.1 Dealing with governments and government officials</p> <p>Projects involving governmental entities pose the most significant corruption risk to the Company because anticorruption laws and enforcement are largely aimed at combating corruption related to government contracts and governmental officials. In addition to AECOM's prohibition on corrupt payments to any party, our policies are often more restrictive with respect to interactions with governments and government officials than with private companies due to this increased risk.</p>

[p.21] 4.0 Disciplinary penalties

Governmental investigations of anticorruption laws can result in significant cost and damage to the reputation of a business. Violations by AECOM employees of anticorruption laws and this policy may result in disciplinary measures against the culpable employees, including termination of employment. Violations can also result in significant criminal, civil, and regulatory penalties imposed by governmental entities against those AECOM employees.

[2] Code of Conduct

Accessed 22/08/2019

https://www.aecom.com/wp-content/uploads/2018/09/AECOM-Code-of-conduct_en.pdf

[p.8] We all have an obligation to read, understand and follow this Code of Conduct. It applies to all AECOM employees, officers and directors, including those of our subsidiaries and joint ventures where AECOM has the majority interest.

[p.34] Avoiding corrupt practices

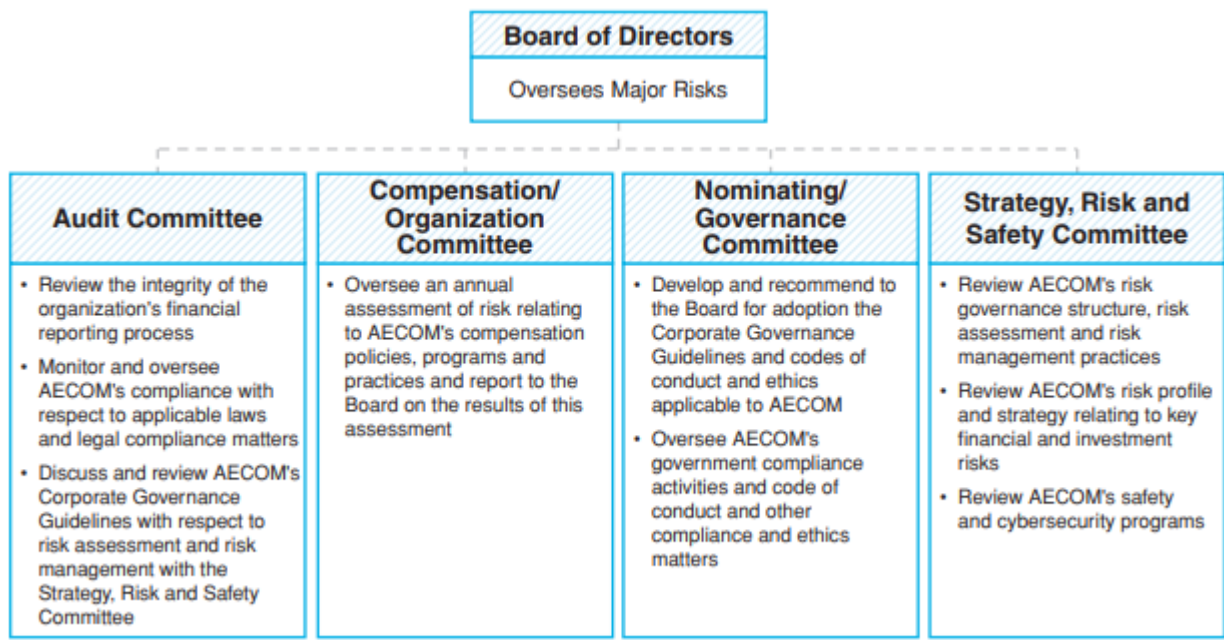
AECOM is proud of the work we do throughout the world. We believe that our ability to continue to foster good working relationships with companies, communities and governments around the world depends on acting ethically in all our business dealings. This means we never give, offer or accept improper payments in any form.

[p.35] Numerous countries, including the United States, United Kingdom, Canada, Australia, Russia, China and other countries in which we conduct business, have enacted laws that strictly prohibit the giving, receiving, offering or soliciting of bribes, kickbacks or other improper payments to government officials. A "bribe" is anything of value given in an attempt to influence an official's actions or decisions, obtain or retain business, or acquire any sort of improper advantage (such as obtaining information that is normally unavailable or being allowed to submit a late bid or proposal). To be clear, "government officials" include federal, state, provincial or local government employees, political candidates and even employees of businesses that are owned by a government. At AECOM, we also prohibit acts of "commercial bribery," or offering or accepting a bribe to or from our customers, suppliers or anyone working on their behalf with the intent of obtaining or retaining business.

Similarly, we must never offer or accept a "kickback," which is the return of a sum already paid (or due to be paid) as a reward for making or fostering business arrangements. We may not retain a third party or enter into a joint venture or other business association to engage in any activity that we are prohibited from participating in ourselves.

[p.36] Anti-corruption laws also address facilitating payments. "Facilitating payments" are small, infrequent payments made to a government official to expedite the performance of routine government actions such as issuing visas and work permits. However, these payments are prohibited in many countries. Our company does not permit facilitating payments except in cases of clear and present danger when they are necessary to prevent immediate harm to employees. In such instances, it may not be possible to consult with In-House Counsel. Any such payments must be accurately reported to In-House Counsel immediately to ensure accurate books and records. Any exceptions to this policy must be pre-approved by the Ethics and Compliance Office in writing.

Anti-corruption laws are complex, and the consequences for violating these laws are severe. Remember never to give anything of value, even something you think is nominal, to a government official without first receiving permission from In-House Counsel. Additionally, you must report any requests made by a foreign government official for money or anything of value.

Question
1.3. Does the board or a dedicated board committee provide oversight of the company's anti-bribery and corruption programme?
Score
1
Comments
<p>There is evidence that the board and designated board committees, namely the Audit Committee and Nominating/ Governance Committee, oversee the company's anti-bribery and corruption programme.</p> <p>However, the company receives a score of '1' because it does not provide any further information regarding what reporting is made to these committees and how oversight is exercised in practice. Also, whilst the company refers briefly to a Global Ethics & Compliance Committee, this appears to be a managerial-level committee.</p>
Evidence
<p>[8] Corporate Governance Guidelines Accessed 22/08/2019 https://investors.aecom.com/static-files/d1206cf2-b313-4502-be58-469b2660a331</p> <p>[p.1] The Board's core governance functions include:</p> <p>[...]</p> <ul style="list-style-type: none"> overseeing the Company's integrity and ethics, and compliance with laws <p>[12] Proxy Statement 2019 Accessed 22/08/2019 https://investors.aecom.com/static-files/be1e7abb-9d32-43c2-ac07-e2c587cef5be</p> <p>[p.23]</p> <div data-bbox="135 1232 1364 1870">  <pre> graph TD Board["Board of Directors Oversees Major Risks"] Audit["Audit Committee • Review the integrity of the organization's financial reporting process • Monitor and oversee AECOM's compliance with respect to applicable laws and legal compliance matters • Discuss and review AECOM's Corporate Governance Guidelines with respect to risk assessment and risk management with the Strategy, Risk and Safety Committee"] CompOrg["Compensation/ Organization Committee • Oversee an annual assessment of risk relating to AECOM's compensation policies, programs and practices and report to the Board on the results of this assessment"] NomGov["Nominating/ Governance Committee • Develop and recommend to the Board for adoption the Corporate Governance Guidelines and codes of conduct and ethics applicable to AECOM • Oversee AECOM's government compliance activities and code of conduct and other compliance and ethics matters"] Strategy["Strategy, Risk and Safety Committee • Review AECOM's risk governance structure, risk assessment and risk management practices • Review AECOM's risk profile and strategy relating to key financial and investment risks • Review AECOM's safety and cybersecurity programs"] Board -.-> Audit Board -.-> CompOrg Board -.-> NomGov Board -.-> Strategy </pre> </div> <p>[p.74] In the course of fulfilling its responsibilities, the Audit Committee did, among other things, the following:</p> <p>[...]</p> <p>monitored the reporting system implemented to provide an anonymous complaint reporting procedure;</p>

[p.75] reviewed the implementation and effectiveness of the Company's ethics and compliance program, including processes for monitoring compliance with the law, Company policies and the Code of Business Conduct and Ethics.

[4] Ethics and Compliance Program (webpage)

Accessed 22/08/2019

<https://www.aecom.com/about-aecom/ethics/program/>

AECOM leaders regularly communicate about ethics to their employees. Each geography and business line has an ethics and compliance committee chaired by the head of that business that reports quarterly to the Global Ethics & Compliance Committee regarding relevant issues.

[6] Annual Report 2018

Accessed 22/08/2019

<https://www.aecom.com/content/wp-content/uploads/2019/04/AECOM-2018-Annual-Report-Cover.pdf>

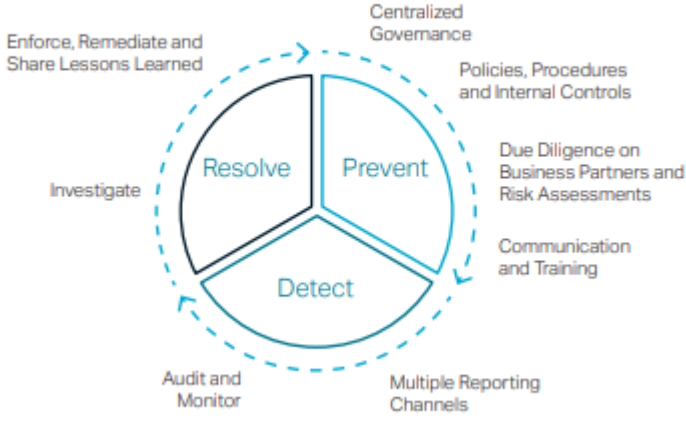
[p.11] Our Code of Conduct Policy is our North Star. It outlines the basic legal guidelines we must follow and general ethical principles to help each of us make the right decisions when conducting business worldwide. Top leaders promote ethical behavior through a global ethics committee, led by our Chief Operating Officer and Chief Legal Officer, as well as regional ethics committees.

Question
1.4. Is responsibility for implementing and managing the company's anti-bribery and corruption programme ultimately assigned to a senior executive, and does he or she have a direct reporting line to the board or board committee providing oversight of the company's programme?
Score
1
Comments
<p>There is evidence that a designated senior executive, the Chief Ethics and Compliance Officer, has ultimate responsibility for implementing and managing the company's anti-bribery and corruption programme.</p> <p>However, the company receives a score of '1' because further information on their role, seniority, responsibilities and reporting lines is not provided in public materials. Additionally, the company's Chief Operating Officer and Chief Legal Officer head the company's Global Ethics Committee and it is not clear whether they report on the company's anti-bribery and corruption programme to the board or designated board committees.</p>
Evidence
<p>[3] Employee profiles – Mike Kostiw (webpage) Accessed 22/08/2019 https://www.aecom.com/careers/people/mike/</p> <p>AECOM is committed to maintaining the highest standard of ethical behavior. It's my mission as the company's chief ethics and compliance officer to reinforce that standard in the nearly 150 countries where we operate.</p> <p>Ethics is an integral part of how we do business — it is a core value and central to our identity. We're committed to acting with integrity and transparency in everything we do and everywhere we do it. When AECOM does business internationally, in addition to following the laws of the host country, we must scrupulously abide by the anticorruption laws of many countries, including Australia, Brazil, the United Kingdom and the United States.</p> <p>I experienced firsthand how cultural differences influence behavior. As a major in the U.S. Marine Corps, I was stationed throughout the world, including Japan and Iraq. While second in command at the Iraqi Officer Academy, I introduced the principles of competitive bidding and ethical procurement to the Iraqi military.</p> <p>Now, speaking to AECOM employees worldwide, I emphasize that the company's commitment to ethics is apparent and reinforced from the top down. The ultimate effectiveness of the program really hinges on strong leadership at all levels of the organization. As a lead ambassador of ethics, I know the ultimate responsibility rests with each and every AECOM employee. Our integrity as a company begins with our integrity as individuals.</p> <p>Without a doubt, my favorite part of being an AECOM employee is the opportunity to work for a company that I'm proud of and to interact every day with so many wonderful and committed people.</p> <p>[2] Code of Conduct Accessed 22/08/2019 https://www.aecom.com/wp-content/uploads/2018/09/AECOM-Code-of-conduct_en.pdf</p> <p>[p.11] How do I raise concerns?</p> <p>AECOM treats all reports confidentially to the extent our company is able to. We do so consistent with the law, company policy and the requirements for conducting a thorough investigation. Suspected violations may even be reported anonymously, where allowed by local law. To raise a concern or make a report, reach out to any of the following resources via email, online, phone, letter or in person:</p> <p>[...]</p> <p>– AECOM's Chief Ethics and Compliance Officer.</p> <p>[6] Annual Report 2018 Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/04/AECOM-2018-Annual-Report-Cover.pdf</p>

[p.11] Our Code of Conduct Policy is our North Star. It outlines the basic legal guidelines we must follow and general ethical principles to help each of us make the right decisions when conducting business worldwide. Top leaders promote ethical behavior through a global ethics committee, led by our Chief Operating Officer and Chief Legal Officer, as well as regional ethics committees.

Further, we have a comprehensive cross-functional ethics and compliance program focused on preventing issues from occurring, detecting them if and when they happen, effectively and expediently resolving issues and capturing lessons to prevent them from repeating.

2. Internal Controls

Question
2.1. Is the design and implementation of the anti-bribery and corruption programme tailored to the company based on an assessment of the corruption and bribery risks it faces?
Score
0
Comments
<p>There is no evidence that the company has a formal risk assessment procedure which is used to inform the company's anti-bribery and corruption programme. The company indicates that risk assessments form part of its ethics and compliance programme, but provides no further information in its public materials regarding the nature of these procedures.</p>
Evidence
<p>[6] Annual Report 2018 Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/04/AECOM-2018-Annual-Report-Cover.pdf</p> <p>[p.11] We have a comprehensive cross-functional ethics and compliance program focused on preventing issues from occurring, detecting them if and when they happen, effectively and expediently resolving issues and capturing lessons to prevent them from repeating.</p> <p>PREVENT, DETECT, RESOLVE FRAMEWORK</p> 

Question
2.2. Is the company's anti-bribery and corruption programme subject to regular internal or external audit, and are policies and procedures updated according to audit recommendations?
Score
0
Comments
<p>The company states that it conducts periodic audits to ensure the company's continued compliance with anti-corruption laws. In 2018 the Audit Committee conducted a review of the Company's ethics and compliance programme. However, it is unclear how frequently audits are conducted and whether the findings are used to update the anti-bribery and corruption programme.</p>
Evidence
<p>[1] Anti-Corruption Policy Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf</p> <p>[p.21] 3.5 Auditing</p> <p>AECOM personnel conduct periodic audits to help ensure the company's continued compliance with anticorruption laws and this policy. All AECOM employees are required to cooperate fully with authorized auditors.</p> <p>[4] Ethics and Compliance Program (webpage) Accessed 22/08/2019 https://www.aecom.com/about-aecom/ethics/program/</p> <p>Governance: AECOM's audit program has a broad reach and a risk-based approach, ensuring that regular audits take place and that the results are addressed by management.</p> <p>[12] Proxy Statement 2019 Accessed 22/08/2019 https://investors.aecom.com/static-files/be1e7abb-9d32-43c2-ac07-e2c587cef5be</p> <p>[p.74] In the course of fulfilling its responsibilities, the Audit Committee did, among other things, the following:</p> <p>[...]</p> <p>monitored the reporting system implemented to provide an anonymous complaint reporting procedure;</p> <p>[p.75] reviewed the implementation and effectiveness of the Company's ethics and compliance program, including processes for monitoring compliance with the law, Company policies and the Code of Business Conduct and Ethics.</p> <p>[6] Annual Report 2018 Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/04/AECOM-2018-Annual-Report-Cover.pdf</p> <p>[p.11] We have a comprehensive cross-functional ethics and compliance program focused on preventing issues from occurring, detecting them if and when they happen, effectively and expediently resolving issues and capturing lessons to prevent them from repeating.</p>

PREVENT, DETECT, RESOLVE FRAMEWORK



[2] Code of Conduct

Accessed 22/08/2019

https://www.aecom.com/wp-content/uploads/2018/09/AECOM-Code-of-conduct_en.pdf

[p.43] Audits and investigations

During your employment, a company or government official may ask you to take part in an audit or investigation of AECOM or certain employees. It is important to cooperate with such a request, but if a government official requests information or documentation, contact In-House Counsel before providing any records. As with all our activities, we must be forthright when we deal with audits or investigations. At no time may we conceal, alter or destroy any requested records. In addition, we must never attempt to exert improper influence on the results of an investigation or audit.

Question
2.3. Does the company have a system for tracking, investigating and responding to bribery and corruption allegations or incidents, including those reported through whistleblowing channels?
Score
0
Comments
While there is evidence that the company publicly commits to investigating incidents and that it has a whistleblowing channel, it does not provide information about its specific procedures in place, which stipulate documentation and actions to be taken at each step.
Evidence
<p>[1] Anti-Corruption Policy Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf</p> <p>[p.22] 5.0 Reporting suspected violations</p> <p>[...]</p> <p>All reports of suspected anticorruption violations received through the AECOM Ethics Hotline are reviewed and investigated by the Ethics + Compliance department.</p> <p>[2] Code of Conduct Accessed 22/08/2019 https://www.aecom.com/wp-content/uploads/2018/09/AECOM-Code-of-conduct_en.pdf</p> <p>[p.11] How do I raise concerns?</p> <p>AECOM treats all reports confidentially to the extent our company is able to. We do so consistent with the law, company policy and the requirements for conducting a thorough investigation. Suspected violations may even be reported anonymously, where allowed by local law. To raise a concern or make a report, reach out to any of the following resources via email, online, phone, letter or in person:</p> <ul style="list-style-type: none"> – Your supervisor or someone in Management. – The Human Resources Department. – An AECOM In-House Counsel. – AECOM's Chief Ethics and Compliance Officer. – The Ethics & Compliance Office. <p>You can also contact the AECOM Ethics Hotline by emailing AECOMethics.hotline@tnwinc.com, going to https://reportlineweb.com/aecom, calling 1-888-299-9602 (within the U.S. and Canada) or 1-770-613-6332 (outside the U.S. and Canada). Please refer to the Ethics Hotline poster in your office for the number in your country or go to the AECOM Ethics and Compliance webpage on the AECOM intranet. The toll-free number is staffed by a third-party company operating 24 hours a day, 7 days a week with worldwide language capability. You do not have to give your name. An Interview Specialist documents your concerns and relays your concerns to AECOM.</p> <p>[p.12] What happens next?</p> <p>AECOM promises to investigate all reports promptly, thoroughly and consistent with applicable law. Investigations will be kept confidential to the extent possible. If necessary, AECOM may report certain investigations to the appropriate authorities. Our company will take appropriate corrective or disciplinary action for Code violations whenever necessary.</p> <p>[p.43] Audits and investigations</p> <p>During your employment, a company or government official may ask you to take part in an audit or investigation of AECOM or certain employees. It is important to cooperate with such a request, but if a government official requests information or documentation, contact In-House Counsel before providing any records. As with all our activities, we</p>

must be forthright when we deal with audits or investigations. At no time may we conceal, alter or destroy any requested records. In addition, we must never attempt to exert improper influence on the results of an investigation or audit.

[12] Proxy Statement 2019

Accessed 22/08/2019

<https://investors.aecom.com/static-files/be1e7abb-9d32-43c2-ac07-e2c587cef5be>

[p.74] In the course of fulfilling its responsibilities, the Audit Committee did, among other things, the following:

[...]

monitored the reporting system implemented to provide an anonymous complaint reporting procedure;

Question
2.4. Does the company have appropriate arrangements in place to ensure the quality of investigations?
Score
0
Comments
The company does not provide evidence in its public materials regarding how it assures itself of the quality of internal investigations.
Evidence
<p>[1] Anti-Corruption Policy Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf</p> <p>[p.22] 5.0 Reporting suspected violations</p> <p>[...]</p> <p>All reports of suspected anticorruption violations received through the AECOM Ethics Hotline are reviewed and investigated by the Ethics + Compliance department.</p> <p>[2] Code of Conduct Accessed 22/08/2019 https://www.aecom.com/wp-content/uploads/2018/09/AECOM-Code-of-conduct_en.pdf</p> <p>An Interview Specialist documents your concerns and relays your concerns to AECOM.</p>

Question
2.5. Does the company's investigative procedure include a commitment to report material findings of bribery and corruption to the board and any criminal conduct to the relevant authorities?
Score
0
Comments
While the company states that it may, if necessary, report certain investigations to appropriate authorities, there is no evidence that the company makes a firm commitment to report material findings of bribery and corruption to its board and the relevant authorities.
Evidence
<p>[2] Code of Conduct Accessed 22/08/2019 https://www.aecom.com/wp-content/uploads/2018/09/AECOM-Code-of-conduct_en.pdf</p> <p>[p.12] AECOM promises to investigate all reports promptly, thoroughly and consistent with applicable law. Investigations will be kept confidential to the extent possible. If necessary, AECOM may report certain investigations to the appropriate authorities. Our company will take appropriate corrective or disciplinary action for Code violations whenever necessary.</p>

Question
2.6. Does the company publish high-level results from incident investigations and disciplinary actions against its employees?
Score
0
Comments
There is no evidence that the company publishes any data on ethical or bribery and corruption investigations or disciplinary actions involving its employees.
Evidence
No evidence found.

3. Support to Employees

Question
3.1. Does the company provide training on its anti-bribery and corruption programme to all employees across all divisions and geographies, and in all appropriate languages?
Score
2
Comments
<p>There is evidence that the company provides training for its employees which outlines the basic principles of the anti-bribery and corruption policy, including the whistleblowing options available. The training is available in 15 languages. There is evidence that all employees are required to complete anti-corruption training on an annual basis.</p>
Evidence
<p>[4] Ethics and Compliance Program (webpage) Accessed 22/08/2019 https://www.aecom.com/about-aecom/ethics/program/</p> <p>Training: AECOM's mandatory Code of Conduct online training is available in 15 languages. In addition, employees are assigned training on evolving areas of compliance, such as anti-corruption laws, on a regular basis. Short training videos, webinars and in-person training sessions are important means of reaching as many employees as possible. The Ethics and Compliance intranet pages have practical guidance in easy-to-understand summaries, Q&A documents and scenarios on a wide range of topics.</p> <p>[6] Annual Report 2018 Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/04/AECOM-2018-Annual-Report-Cover.pdf</p> <p>[p.11] We have a comprehensive cross-functional ethics and compliance program focused on preventing issues from occurring, detecting them if and when they happen, effectively and expediently resolving issues and capturing lessons to prevent them from repeating.</p> <div data-bbox="132 1344 829 1843" data-label="Diagram"> <p>PREVENT, DETECT, RESOLVE FRAMEWORK</p> </div> <p>[p.13] 2018 results</p> <p>100 percent of regular, full-time employees demonstrated their commitment to upholding the highest standards of conduct by completing the annual AECOM ethics training.</p>

[1] Anti-Corruption Policy

Accessed 22/08/2019

<https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf>

[p.5] AECOM employees are required to complete regularly scheduled anticorruption training as assigned, generally annually as a part of Code of Conduct training. Employees must certify that they have read this policy and that they are acting and will continue to act in compliance with this policy.

[2] Code of Conduct

Accessed 22/08/2019

https://www.aecom.com/wp-content/uploads/2018/09/AECOM-Code-of-conduct_en.pdf

[p.8] Each of us must:

[...]

Complete training on the Code and other assigned learning in a timely manner.

[p.18] Supervisors must also make an effort to create a culture of compliance. This can be done, in part, by:

[...]

– Ensuring training is completed in a timely manner by all employees.

[12] Proxy Statement 2019

Accessed 22/08/2019

<https://investors.aecom.com/static-files/be1e7abb-9d32-43c2-ac07-e2c587cef5be>

[p.25] We require all of our directors, officers and employees to read and acknowledge the Code of Conduct, and we provide regular compliance training to all our directors, officers and employees.

[...]


We also obtain year end affirmations from management personnel confirming compliance with the Code of Conduct.

[7] Sustainability Report 2017

Accessed 22/08/2019

<https://www.aecom.com/content/wp-content/uploads/2019/04/AECOM-2018-Annual-Report-Cover.pdf>

[p.36] Our seventh annual Ethics Week celebration presented opportunities for employees to elevate their awareness of ethical behaviors, company policies and compliance resources through interactive workshops, games and activities.

Question
3.2. Does the company provide tailored training on its anti-bribery and corruption programme for at least the following categories of employees: a) Employees in high risk positions, b) Middle management, c) Board members.
Score
0
Comments
<p>There is no evidence that the company tailors its anti-bribery and corruption training to employees based on an assessment of their role and exposure to corruption risk.</p>
Evidence
<p>[4] Ethics and Compliance Program (webpage) Accessed 22/08/2019 https://www.aecom.com/about-aecom/ethics/program/</p> <p>Training: AECOM's mandatory Code of Conduct online training is available in 15 languages. In addition, employees are assigned training on evolving areas of compliance, such as anti-corruption laws, on a regular basis. Short training videos, webinars and in-person training sessions are important means of reaching as many employees as possible. The Ethics and Compliance intranet pages have practical guidance in easy-to-understand summaries, Q&A documents and scenarios on a wide range of topics.</p> <p>[6] Annual Report 2018 Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/04/AECOM-2018-Annual-Report-Cover.pdf</p> <p>[p.11] We have a comprehensive cross-functional ethics and compliance program focused on preventing issues from occurring, detecting them if and when they happen, effectively and expediently resolving issues and capturing lessons to prevent them from repeating.</p> <p>PREVENT, DETECT, RESOLVE FRAMEWORK</p>  <p>[p.13] 2018 results</p> <p>100 percent of regular, full-time employees demonstrated their commitment to upholding the highest standards of conduct by completing the annual AECOM ethics training.</p>

[1] Anti-Corruption Policy

Accessed 22/08/2019

<https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf>

[p.5] AECOM employees are required to complete regularly scheduled anticorruption training as assigned, generally annually as a part of Code of Conduct training. Employees must certify that they have read this policy and that they are acting and will continue to act in compliance with this policy.

[2] Code of Conduct

Accessed 22/08/2019

https://www.aecom.com/wp-content/uploads/2018/09/AECOM-Code-of-conduct_en.pdf

[p.8] Each of us must:

[...]

Complete training on the Code and other assigned learning in a timely manner.

[p.18] Supervisors must also make an effort to create a culture of compliance. This can be done, in part, by:

[...]

– Ensuring training is completed in a timely manner by all employees.

[12] Proxy Statement 2019

Accessed 22/08/2019

<https://investors.aecom.com/static-files/be1e7abb-9d32-43c2-ac07-e2c587cef5be>

[p.25] We require all of our directors, officers and employees to read and acknowledge the Code of Conduct, and we provide regular compliance training to all our directors, officers and employees.

[...]

We also obtain year end affirmations from management personnel confirming compliance with the Code of Conduct.

Question
3.3. Does the company measure and review the effectiveness of its anti-bribery and corruption communications and training programme?
Score
1
Comments
<p>There is some evidence that the company reviews its anti-bribery and corruption communications and personnel training programme.</p> <p>However, these measures appear to be simplistic and are limited to completion rates and annual certifications of employees' adherence to the Code of Conduct. There is also no evidence that results are used to update specific parts of the company's anti-bribery and corruption communications training programme.</p>
Evidence
<p>[6] Annual Report 2018 Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/04/AECOM-2018-Annual-Report-Cover.pdf</p> <p>[p.13] 2018 results</p> <p>100 percent of regular, full-time employees demonstrated their commitment to upholding the highest standards of conduct by completing the annual AECOM ethics training.</p> <p>[1] Anti-Corruption Policy Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf</p> <p>[p.5] AECOM employees are required to complete regularly scheduled anticorruption training as assigned, generally annually as a part of Code of Conduct training. Employees must certify that they have read this policy and that they are acting and will continue to act in compliance with this policy.</p> <p>[12] Proxy Statement 2019 Accessed 22/08/2019 https://investors.aecom.com/static-files/be1e7abb-9d32-43c2-ac07-e2c587cef5be</p> <p>[p.25] We require all of our directors, officers and employees to read and acknowledge the Code of Conduct, and we provide regular compliance training to all our directors, officers and employees.</p> <p>[...]</p> <p>We also obtain year end affirmations from management personnel confirming compliance with the Code of Conduct.</p>

Question
3.4. Does the company ensure that its employee incentive schemes are designed in such a way that they promote ethical behaviour and discourage corrupt practices?
Score
1
Comments
<p>There is some evidence that the company's incentive schemes incorporate ethical and anti-bribery and corruption principles. Supervisors are advised to consider an employee's commitment to ethical conduct during the performance evaluation process, although the company does not provide further details on how this is assessed.</p> <p>The company receives a score of '1' because there is no evidence that the company's executive compensation practices also factor in ethical behaviour.</p>
Evidence
<p>[2] Code of Conduct Accessed 22/08/2019 https://www.aecom.com/wp-content/uploads/2018/09/AECOM-Code-of-conduct_en.pdf</p> <p>[p.8] How you embody AECOM's ethical values expressed in the Code is an element of the employee performance evaluation process.</p> <p>[p.18] Supervisors must also make an effort to create a culture of compliance. This can be done, in part, by:</p> <p>[...]</p> <p>– Recognizing employees who exhibit exemplary ethical behaviors.</p> <p>[...]</p> <p>Considering an employee's commitment to ethical conduct during the performance evaluation process.</p> <p>[12] Proxy Statement 2019 Accessed 22/08/2019 https://investors.aecom.com/static-files/be1e7abb-9d32-43c2-ac07-e2c587cef5be</p> <p>[p.6] Executive Compensation Practices</p> <p>AECOM Employs the Following Executive Compensation Practices</p> <p>Pay-for-Performance — We condition a majority of compensation for NEOs on the achievement of earnings, cash flow and relative Total Shareholder Return ("TSR") objectives to ensure alignment with our stockholders' interests in fiscal year 2018.</p> <p>Stockholder Engagement — We engage with stockholders throughout the year about our compensation program.</p> <p>Stock Ownership Guidelines — We have stock ownership guidelines that require Section 16 officers to maintain a significant equity stake in the Company. The CEO ownership guideline is six times base salary and the guideline for other NEOs is three times base salary.</p> <p>Independent Consultant — We utilize the services of an independent compensation consultant who does not provide any other services to the Company.</p> <p>Tally Sheets — We use tally sheets in assessing executive total compensation.</p> <p>Clawback Policy — We maintain a clawback policy that allows us to recoup a portion of the incentive-based compensation awards paid to current and former Section 16 officers during the three fiscal years before an accounting restatement due to material noncompliance with any financial reporting requirement under the</p>

securities laws.

Risk Assessment — Our compensation consultant performs an independent risk assessment of compensation programs.

Say-on-Pay Vote — We have a policy to hold an advisory vote to approve the Company's executive compensation on an annual basis.

Competitive Analysis — We annually seek to understand labor market trends pertaining to amount and form of executive pay delivery through comprehensive competitive analyses.

Acceleration and Minimum Vesting — Our stock incentive plan limits our ability to accelerate the vesting of certain outstanding awards.

AECOM Does Not Employ the Following

Stock Option Repricing — Our stock plan prohibits re-pricing underwater stock options or stock appreciation rights without stockholder approval.

Single Trigger Equity Acceleration — We do not maintain plans or agreements that provide for automatic single-trigger equity acceleration or bonus payments in connection with a change in control (rather any payment of benefit requires a qualifying termination of employment following a change in control known as "double trigger").

Tax Gross-Ups — We do not provide tax gross-ups on change in control severance benefits to NEOs.

Hedging and Pledging — We prohibit hedging transactions involving AECOM common stock and do not allow trading in puts, calls, options or other similar transactions. In addition, we prohibit the pledging of AECOM common stock except in certain limited circumstances subject to Company approval and demonstration of the ability to repay the applicable loan without selling such securities.

Question
3.5. Does the company commit to and assure itself that it will support and protect employees who refuse to act unethically, even when it might result in a loss of business?
Score
0
Comments
There is no evidence that the company commits to support or protect employees who refuse to act unethically.
Evidence
<p>[1] Anti-Corruption Policy Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf</p> <p>[p.10] Employees should always feel comfortable reporting suspected misconduct for prompt investigation of all allegations of retaliatory acts.</p>

Question
3.6. Does the company have a clear policy of non-retaliation against whistleblowers and employees who report bribery and corruption incidents?
Score
1
Comments
<p>In its Code of Conduct and Anti-Corruption Policy, the company promotes a clear policy of non-retaliation against both whistleblowers and employees who report bribery and corruption incidents, which explicitly applies to all employees across the organisation, including those employed by the group as third parties and joint venture partners.</p> <p>However, the company receives a score of '1' because there is no evidence that the company assures itself of its employees' confidence in this commitment through surveys, usage data, or other clearly stated means.</p>
Evidence
<p>[1] Anti-Corruption Policy Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf</p> <p>[p.4] This policy applies to AECOM and its subsidiaries, affiliates, directors, officers, employees, intermediaries, sub-consultants, other contracted third parties, and any other persons performing similar functions on behalf of AECOM worldwide.</p> <p>[p.10] Employees should always feel comfortable reporting suspected misconduct for prompt investigation of all allegations of retaliatory acts. Individuals who retaliate against a person for making a report or participating in an investigation will face disciplinary action, up to and including termination of employment.</p> <p>[2] Code of Conduct Accessed 22/08/2019 https://www.aecom.com/wp-content/uploads/2018/09/AECOM-Code-of-conduct_en.pdf</p> <p>[p.8] We all have an obligation to read, understand and follow this Code of Conduct. It applies to all AECOM employees, officers and directors, including those of our subsidiaries and joint ventures where AECOM has the majority interest. Further, we expect that our suppliers, agents, business partners, consultants and licensees will follow similar principles. Using our Code to guide our actions allows us to preserve our reputation for doing business the right way.</p> <p>[p.12] Our commitment to non-retaliation</p> <p>AECOM does not tolerate acts of retaliation against anyone who makes an honest and sincere report of a possible violation of law or of AECOM's Code of Conduct or policies, or who participates in an investigation of possible wrongdoing. Simply stated, it does not matter whether your report actually uncovers unethical behavior, as long as you have honest intentions in making it. Many countries have enacted legislation to protect those who report misconduct. AECOM enforces any applicable protections afforded by such laws.</p> <p>[p.13] AECOM is committed to ensuring that our employees feel comfortable reporting suspected misconduct and will promptly investigate all allegations of retaliatory acts. Individuals who retaliate against a person for making a report or participating in an investigation will face disciplinary action, up to and including termination of employment.</p> <p>[4] Ethics and Compliance Program (webpage) Accessed 22/08/2019 https://www.aecom.com/about-aecom/ethics/program/</p> <p>AECOM does not tolerate acts of retaliation against anyone who makes a good faith report of a possible violation, or who participates in an investigation of possible wrongdoing.</p>

Question
3.7. Does the company provide multiple whistleblowing and advice channels for use by all (e.g. employees and external parties), and do they allow for confidential and, wherever possible, anonymous reporting?
Score
2
Comments
<p>There is evidence that the company has multiple channels to report instances of suspected corrupt activity and seek advice on the company's anti-bribery and corruption programme. Channels are sufficiently varied to allow the employee to raise concerns across the management chain and to relevant external bodies. These channels allow for confidential and, wherever possible, anonymous reporting. They are available and accessible to all employees in all jurisdictions where the company operates, including those employed by the group as third parties. There is evidence that the company's whistleblowing lines are available in all languages.</p>
Evidence
<p>[4] Ethics and Compliance Program (webpage) Accessed 22/08/2019 https://www.aecom.com/about-aecom/ethics/program/</p> <p>Hotline: AECOM maintains a 24-hour, seven-day-per-week hotline open to all employees, contractors and third parties with extensive language capabilities. All calls or emails are thoroughly investigated and brought to closure, and can be made anonymously. AECOM does not tolerate acts of retaliation against anyone who makes a good faith report of a possible violation, or who participates in an investigation of possible wrongdoing.</p> <p>[1] Anti-Corruption Policy Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf</p> <p>[p.4] This policy applies to AECOM and its subsidiaries, affiliates, directors, officers, employees, intermediaries, sub-consultants, other contracted third parties, and any other persons performing similar functions on behalf of AECOM worldwide.</p> <p>[p.5] Any AECOM employee with knowledge of a violation of this policy is required to report it.</p> <p>[p.22] 5.0 Reporting suspected violations</p> <p>Employees are required to report any (a) requests for payments or other consideration that would violate this policy or (b) transactions, whether current or in the past, that appear to violate this policy or otherwise appear suspicious. Employees can report by contacting a supervisor, human resources, in-house counsel, the Ethics + Compliance department, or the AECOM Ethics Hotline.</p> <p>The AECOM Ethics Hotline is available by email at AECOMethics.hotline@tnwinc.com. In North America, the hotline is available by phone at (888) 299-9602 and online at https://reportlineweb.com/aecom. Outside of the North America, the hotline can be reached by dialing the U.S. and 1.770.613.6332, or by visiting https://iwf.tnwgrc.com/aecom. Reporters may choose to remain anonymous. AECOM does not tolerate retaliation against anyone who makes an honest and sincere report of a possible violation or who participates in an investigation of possible wrongdoing.</p> <p>All reports of suspected anticorruption violations received through the AECOM Ethics Hotline are reviewed and investigated by the Ethics + Compliance department.</p> <p>[2] Code of Conduct Accessed 22/08/2019 https://www.aecom.com/wp-content/uploads/2018/09/AECOM-Code-of-conduct_en.pdf</p> <p>[p.7] Our Code is meant to provide guidance regarding these principles. However, one document cannot possibly address every law, rule, policy or scenario we may encounter in our daily work. Nor is our Code a substitute for exercising common sense and good judgment, or seeking guidance when we need it.</p>

To help you determine whether a particular action is appropriate, ask yourself the following questions:

- Would my action comply with the spirit and purpose of AECOM's policies?
- Would I feel comfortable doing this, or would it violate my personal standard of conduct?
- Is this action honest in all respects?
- How might this action affect others?
- Would this action embarrass me or AECOM if it became known to my clients, coworkers, professional colleagues, family or friends?

If you have any questions about this Code or any doubts about a particular course of action, you should consult with Management, Human Resources or an AECOM In-House Counsel. You may also visit the Ethics & Compliance webpage on the AECOM intranet, Where you can find links to AECOM's policies and procedures as well as processes and guidelines.

[p.8] We all have an obligation to read, understand and follow this Code of Conduct. It applies to all AECOM employees, officers and directors, including those of our subsidiaries and joint ventures where AECOM has the majority interest. Further, we expect that our suppliers, agents, business partners, consultants and licensees will follow similar principles. Using our Code to guide our actions allows us to preserve our reputation for doing business the right way.

[p.10] Why is reporting important?

It is important to raise questions and come forward with our concerns. Doing so reinforces our commitment to act ethically in every business decision we make. Early detection also allows AECOM to address concerns before they become widespread problems, and to take corrective action if necessary. Above all, AECOM is committed to maintaining a culture where each of us feels comfortable asking questions, speaking up and working toward solutions.

[p.11] How do I raise concerns?

AECOM treats all reports confidentially to the extent our company is able to. We do so consistent with the law, company policy and the requirements for conducting a thorough investigation. Suspected violations may even be reported anonymously, where allowed by local law. To raise a concern or make a report, reach out to any of the following resources via email, online, phone, letter or in person:

- Your supervisor or someone in Management.
- The Human Resources Department.
- An AECOM In-House Counsel.
- AECOM's Chief Ethics and Compliance Officer.
- The Ethics & Compliance Office.

You can also contact the AECOM Ethics Hotline by emailing AECOMethics.hotline@tnwinc.com, going to <https://reportlineweb.com/aecom>, calling 1-888-299-9602 (within the U.S. and Canada) or 1-770-613-6332 (outside the U.S. and Canada). Please refer to the Ethics Hotline poster in your office for the number in your country or go to the AECOM Ethics and Compliance webpage on the AECOM intranet. The toll-free number is staffed by a third-party company operating 24 hours a day, 7 days a week with worldwide language capability. You do not have to give your name. An Interview Specialist documents your concerns and relays your concerns to AECOM.

[p.12] What happens next?

AECOM promises to investigate all reports promptly, thoroughly and consistent with applicable law. Investigations will be kept confidential to the extent possible. If necessary, AECOM may report certain investigations to the appropriate authorities. Our company will take appropriate corrective or disciplinary action for Code violations whenever necessary.

[p.47] Aecom's reputation and success as a good corporate citizen of the world depend upon each of us meeting our obligations under this code. If you have any questions or do not understand what is expected of you, it is your duty to raise your concern with your manager, human resources, in-house counsel or ethics and compliance office.

[11] The Network's Web Reporting System (webpage)

Accessed 22/08/2019

<https://iwf.tnwgrc.com/aecom/InternationalCompanyLanguageSelection/tabid/186/language/en-US/InternationalSplashPage/tabid/183/language/en-US/Default.aspx>

The Network's web reporting system is a confidential and anonymous solution for reporting illegal and unethical activities in the work place.

Confidentiality - The Network does not track visitors to this web site. You can choose to provide your name or remain anonymous unless prohibited by country regulations. Please see our Privacy Policy for more information.

4. Conflict of Interest

Question
4.1. Does the company have a policy defining conflicts of interest – actual, potential and perceived – that applies to all employees and board members?
Score
1
Comments
<p>There is evidence that the company has a policy on conflicts of interest, which applies to all employees and board members. This refers to actual and potential conflicts, and covers employee relationships, financial interests and other employment.</p> <p>However, the company does not refer to government relationships.</p>
Evidence
<p>[2] Code of Conduct Accessed 22/08/2019 https://www.aecom.com/wp-content/uploads/2018/09/AECOM-Code-of-conduct_en.pdf</p> <p>[p.8] We all have an obligation to read, understand and follow this Code of Conduct. It applies to all AECOM employees, officers and directors, including those of our subsidiaries and joint ventures where AECOM has the majority interest. Further, we expect that our suppliers, agents, business partners, consultants and licensees will follow similar principles. Using our Code to guide our actions allows us to preserve our reputation for doing business the right way.</p> <p>[p.20] Avoiding conflicts of interest</p> <p>We each have a personal stake in acting in the best interest of AECOM. To ensure our continued success, it is crucial that we avoid conflicts of interest, whether actual, potential or perceived. A “conflict of interest” occurs when we use our position at AECOM, or information we have acquired during our employment, in a way that may create a conflict between our personal interests and those of our company or its customers.</p> <p>In other words, if a situation arises that makes it difficult to act in an unbiased, objective manner on AECOM’s behalf; a conflict of interest may be present. If a conflict of interest — or the potential for one — arises, you must disclose it to Management, Human Resources or In- House Counsel at once for review.</p> <p>Of course, not all possible scenarios giving rise to a conflict of interest can be listed here. However, the following examples are some of the more common conflict situations you are likely to encounter in your daily work.</p> <p>– BUSINESS WITH FAMILY AND FRIENDS: Our decisions about selecting suppliers, customers and other persons doing or seeking to do business with AECOM must be impartial. The sole criterion of any business decision must be whether AECOM’s best interests are advanced. If a family member or close friend has an interest in a company with which we seek to conduct business, you must remove yourself from the selection process and disclose the conflict immediately.</p> <p>– CORPORATE OPPORTUNITIES: At times, we may learn of business opportunities through our employment at AECOM. We may not take personal advantage of those opportunities or refer them to a third party, unless AECOM has had a chance to evaluate the prospect and has decided not to pursue it.</p> <p>– OUTSIDE EMPLOYMENT: Being employed by or consulting with another organization could also create a conflict of interest. In general, we may not accept another job that interferes with our ability to do our work for AECOM. This means we may never conduct outside business during designated work hours or use AECOM’s property, equipment or</p>

[p.21] information for another business. Further, we cannot accept employment from a supplier or competitor of AECOM without an express written waiver from In-House Counsel. In any case, prior written approval from In-House Counsel is required before performing any outside work.

– INVESTMENTS: AECOM does not seek to control our personal financial decisions. However, some outside financial interests may improperly influence — or could be perceived by others to influence — the decisions we make for AECOM. Investments in AECOM's competitors, customers, suppliers or other business partners are generally acceptable. Further, the amount of the investment must not be so significant to you that it would affect your business judgment on behalf of AECOM.

If you, or a member of your household, own or seek to own any such financial interest, you must promptly disclose the matter and seek approval from In-House Counsel.

[p.22] – PERSONAL RELATIONSHIPS: Supervising anyone with whom you have a family or romantic relationship could give rise to the appearance of favoritism. Therefore, we should never be in a position where a personal relationship is also a reporting relationship. These personal relationships include your immediate family members (such as your spouse, children, stepchildren, parents, step-parents, siblings, in-laws and any other members of your household) as well as romantic or intimate relationships (such as a partner, fiancé or fiancée, or domestic partner). If you find yourself in a position to supervise or otherwise make employment decisions regarding family or partner, disclose the situation immediately.

– SERVING ON A BOARD OF DIRECTORS: At times, we may seek to sit on a board of directors outside of AECOM. While impacting your community by serving on a board of directors for a non-profit organization is encouraged and does not require prior approval, you may only accept this position if it does not interfere with your ability to do your job. However, serving on the board of directors for an outside company that does business with AECOM requires advance approval. Always contact Management, Human Resources or In-House Counsel before accepting such a position, to include sitting on public commissions, or taking public service appointed positions.

Remember that prompt and full disclosure is required for all circumstances that you believe might constitute, or appear to constitute, a conflict of interest. If you are unsure, seek guidance. Never engage in any conduct involving a possible or apparent conflict of interest unless you receive prior written approval from In-House Counsel.

[10] Code of Ethics for Senior Financial Officers

Accessed 22/08/2019

<https://investors.aecom.com/static-files/58ab3c2b-c477-4ac4-be76-09cf79d91d8d>

[p.1] This Code applies to the Chief Executive Officer, Chief Financial Officer, Treasurer, Corporate Controller and other senior financial officers identified by the CEO (the "Subject Officers").

[...]

All subject officers shall:

1. Act honestly and ethically, and in compliance with all applicable Company policies and procedures and applicable law, in discharging their duties. 2. Avoid actual and apparent conflicts of interest between personal and professional relationships. "Conflict of interest" occurs when the personal interest of (a) Subject Officer, (b) a member of his immediate family or (c) a corporation, partnership, trust, limited liability company or other entity in which such Subject Officer has a controlling interest potentially diverges from that of AECOM's interests by: (i) having an interest that is adverse or potentially adverse to that of AECOM, (ii) taking an opportunity that AECOM could use in its business; (iii) using AECOM property or resources for personal gain; (iv) competing with AECOM for business opportunities; or (v) receiving inappropriate benefits due to the Subject Officer's position or responsibilities at AECOM. "Immediate family" includes spouse, parents, children, siblings, in-laws (father, mother, son, daughter, brother or sister), first cousins and anyone (other than domestic employees) who shares the Subject Officer's home. Examples of "conflict of interest" include:

- ♣ Providing or leasing premises, services, goods or products as a vendor to the Company;
- ♣ Having an economic interest (e.g., as a shareholder, lender, employee or consultant) in any competitor of the Company

[p.2] (except for owning shares of a publicly traded competitor that is less than 1% of the shares outstanding); or ♣ Any other material transaction or relationship with similar effect.

Potential conflicts of interest must be cleared by AECOM's Chief Financial Officer ("CFO"), or if the CFO is affected by the potential conflict, AECOM's General Counsel ("GC") or, if the GC is similarly affected, AECOM's Chief Ethics and Compliance Officer ("CECO").

[8] Corporate Governance Guidelines

Accessed 22/08/2019

<https://investors.aecom.com/static-files/d1206cf2-b313-4502-be58-469b2660a331>

[p.6] Conflicts of interest

The business or family relationships of a Director may on occasion give rise to that Director having a material personal interest in a particular matter raised before the Board or a Committee. The Chairman or respective Committee Chair, after consulting with counsel, determines on a case-by-case basis whether any such conflict or potential conflict of interest exists. The Board and each Committee take appropriate steps in accordance with the Company's Code of Conduct, Global Ethical Business Conduct Policy and Related Party Transaction Policy, these guidelines and the charter of the relevant Committee to identify any such potential conflicts and to assure that all Directors voting on a matter are disinterested with respect to that matter.

Question
4.2. Are there procedures in place to identify, declare and manage conflicts of interest, which are overseen by a body or individual ultimately accountable for the appropriate management and handling of conflict of interest cases?
Score
1
Comments
<p>The company provides some information on its conflicts of interest procedures. Employees and directors are required to disclose potential conflicts to management, human resources or in-house counsel, and the company outlines certain approval processes. The company indicates that disciplinary measures apply for breaches of the company's conflicts policy.</p> <p>However, the company does not state that all employee and board member declarations are held in a dedicated register or central depository that is accessible to those responsible for oversight of the process. The policy also does not mention criteria for recusals from conflicts.</p>
Evidence
<p>[2] Code of Conduct Accessed 22/08/2019 https://www.aecom.com/wp-content/uploads/2018/09/AECOM-Code-of-conduct_en.pdf</p> <p>[p.8] We all have an obligation to read, understand and follow this Code of Conduct. It applies to all AECOM employees, officers and directors, including those of our subsidiaries and joint ventures where AECOM has the majority interest. Further, we expect that our suppliers, agents, business partners, consultants and licensees will follow similar principles. Using our Code to guide our actions allows us to preserve our reputation for doing business the right way.</p> <p>[...]</p> <p>Violations of the Code will result in disciplinary measures, including termination of employment.</p> <p>[p.20] Avoiding conflicts of interest</p> <p>We each have a personal stake in acting in the best interest of AECOM. To ensure our continued success, it is crucial that we avoid conflicts of interest, whether actual, potential or perceived. A "conflict of interest" occurs when we use our position at AECOM, or information we have acquired during our employment, in a way that may create a conflict between our personal interests and those of our company or its customers.</p> <p>In other words, if a situation arises that makes it difficult to act in an unbiased, objective manner on AECOM's behalf; a conflict of interest may be present. If a conflict of interest — or the potential for one — arises, you must disclose it to Management, Human Resources or In- House Counsel at once for review.</p> <p>Of course, not all possible scenarios giving rise to a conflict of interest can be listed here. However, the following examples are some of the more common conflict situations you are likely to encounter in your daily work.</p> <p>– BUSINESS WITH FAMILY AND FRIENDS: Our decisions about selecting suppliers, customers and other persons doing or seeking to do business with AECOM must be impartial. The sole criterion of any business decision must be whether AECOM's best interests are advanced. If a family member or close friend has an interest in a company with which we seek to conduct business, you must remove yourself from the selection process and disclose the conflict immediately.</p> <p>– CORPORATE OPPORTUNITIES: At times, we may learn of business opportunities through our employment at AECOM. We may not take personal advantage of those opportunities or refer them to a third party, unless AECOM has had a chance to evaluate the prospect and has decided not to pursue it.</p> <p>– OUTSIDE EMPLOYMENT: Being employed by or consulting with another organization could also create a conflict of interest. In general, we may not accept another job that interferes with our ability to do our work for AECOM. This</p>

means we may never conduct outside business during designated work hours or use AECOM's property, equipment or

[p.21] information for another business. Further, we cannot accept employment from a supplier or competitor of AECOM without an express written waiver from In-House Counsel. In any case, prior written approval from In-House Counsel is required before performing any outside work.

– INVESTMENTS: AECOM does not seek to control our personal financial decisions. However, some outside financial interests may improperly influence — or could be perceived by others to influence — the decisions we make for AECOM. Investments in AECOM's competitors, customers, suppliers or other business partners are generally acceptable. Further, the amount of the investment must not be so significant to you that it would affect your business judgment on behalf of AECOM.

If you, or a member of your household, own or seek to own any such financial interest, you must promptly disclose the matter and seek approval from In-House Counsel.

[p.22] – PERSONAL RELATIONSHIPS: Supervising anyone with whom you have a family or romantic relationship could give rise to the appearance of favoritism. Therefore, we should never be in a position where a personal relationship is also a reporting relationship. These personal relationships include your immediate family members (such as your spouse, children, stepchildren, parents, step-parents, siblings, in-laws and any other members of your household) as well as romantic or intimate relationships (such as a partner, fiancé or fiancée, or domestic partner). If you find yourself in a position to supervise or otherwise make employment decisions regarding family or partner, disclose the situation immediately.

– SERVING ON A BOARD OF DIRECTORS: At times, we may seek to sit on a board of directors outside of AECOM. While impacting your community by serving on a board of directors for a non-profit organization is encouraged and does not require prior approval, you may only accept this position if it does not interfere with your ability to do your job. However, serving on the board of directors for an outside company that does business with AECOM requires advance approval. Always contact Management, Human Resources or In-House Counsel before accepting such a position, to include sitting on public commissions, or taking public service appointed positions.

Remember that prompt and full disclosure is required for all circumstances that you believe might constitute, or appear to constitute, a conflict of interest. If you are unsure, seek guidance. Never engage in any conduct involving a possible or apparent conflict of interest unless you receive prior written approval from In-House Counsel.

[10] Code of Ethics for Senior Financial Officers

Accessed 22/08/2019

<https://investors.aecom.com/static-files/58ab3c2b-c477-4ac4-be76-09cf79d91d8d>

[p.1] This Code applies to the Chief Executive Officer, Chief Financial Officer, Treasurer, Corporate Controller and other senior financial officers identified by the CEO (the "Subject Officers").

[...]

All subject officers shall:

1. Act honestly and ethically, and in compliance with all applicable Company policies and procedures and applicable law, in discharging their duties. 2. Avoid actual and apparent conflicts of interest between personal and professional relationships. "Conflict of interest" occurs when the personal interest of (a) Subject Officer, (b) a member of his immediate family or (c) a corporation, partnership, trust, limited liability company or other entity in which such Subject Officer has a controlling interest potentially diverges from that of AECOM's interests by: (i) having an interest that is adverse or potentially adverse to that of AECOM, (ii) taking an opportunity that AECOM could use in its business; (iii) using AECOM property or resources for personal gain; (iv) competing with AECOM for business opportunities; or (v) receiving inappropriate benefits due to the Subject Officer's position or responsibilities at AECOM. "Immediate family" includes spouse, parents, children, siblings, in-laws (father, mother, son, daughter, brother or sister), first cousins and anyone (other than domestic employees) who shares the Subject Officer's home. Examples of "conflict of interest" include:

♣ Providing or leasing premises, services, goods or products as a vendor to the Company;

♣ Having an economic interest (e.g., as a shareholder, lender, employee or consultant) in any competitor of the Company

[p.2] (except for owning shares of a publicly traded competitor that is less than 1% of the shares outstanding); or ♣ Any other material transaction or relationship with similar effect.

Potential conflicts of interest must be cleared by AECOM's Chief Financial Officer ("CFO"), or if the CFO is affected by the potential conflict, AECOM's General Counsel ("GC") or, if the GC is similarly affected, AECOM's Chief Ethics and Compliance Officer ("CECO").

[8] Corporate Governance Guidelines

Accessed 22/08/2019

<https://investors.aecom.com/static-files/d1206cf2-b313-4502-be58-469b2660a331>

[p.6] Conflicts of interest

The business or family relationships of a Director may on occasion give rise to that Director having a material personal interest in a particular matter raised before the Board or a Committee. The Chairman or respective Committee Chair, after consulting with counsel, determines on a case-by-case basis whether any such conflict or potential conflict of interest exists. The Board and each Committee take appropriate steps in accordance with the Company's Code of Conduct, Global Ethical Business Conduct Policy and Related Party Transaction Policy, these guidelines and the charter of the relevant Committee to identify any such potential conflicts and to assure that all Directors voting on a matter are disinterested with respect to that matter.

Question
4.3. Does the company have a policy and procedure regulating the appointment of directors, employees or consultants from the public sector?
Score
1
Comments
<p>There is evidence that the company has a policy that addresses the risks associated with the employment of current or former public officials.</p> <p>However, while the company refers to following its standard hiring processes when considering employing current or former public officials, its policy does not include any specific controls to assess and regulate the employment of current or former public officials.</p>
Evidence
<p>[1] Anti-Corruption Policy Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf</p> <p>[p.8] 2.1.3. Hiring government officials and relatives</p> <p>Hiring or awarding employment or internships to current or former government employees or to their relatives presents several corruption risks. AECOM employees may not circumvent normal hiring processes or otherwise use their influence to help government officials or their family members get jobs or internships at AECOM or another company.</p> <p>Additionally, current and former government employees may be subject to “revolving door” laws that impose post-government employment restrictions on employees to prevent conflicts of interest and improper business practices.</p> <p>Consult the policy on Hiring Government Officials for more information on complying with “revolving door” laws.</p> <p>Human Resources/Talent Acquisition plays a critical role in reducing corruption risks through screening candidates for employment and internships by:</p> <ul style="list-style-type: none"> – Selecting candidates who are suitably qualified for the position and have not been hired in order to obtain or retain business – Hiring according to the ordinary, approved process – Recognizing requests from government officials, customers, or AECOM employees to hire a government official or their relative as a potential red flag and then mitigating the risk posed – Responding to hiring referrals by saying that the application must go through the Company’s ordinary hiring process – Ensuring that referred candidates do not receive preferential treatment – Consulting with the senior compliance officer in the operating Group or region when there is uncertainty about the legitimacy of a hiring action

Question
4.4. Does the company report details of the contracted services of serving politicians to the company?
Score
0
Comments
There is no evidence that the company reports details of the contracted services of serving politicians.
Evidence
No evidence found.

5. Customer Engagement

5.1 Contributions, Donations and Sponsorships

Question
5.1.1. Does the company have a clearly defined policy and/or procedure covering political contributions?
Score
0
Comments
The company allows political contributions, and therefore receives a score of '0'.
Evidence
<p>[1] Anti-Corruption Policy Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf</p> <p>[p.4] This policy applies to AECOM and its subsidiaries, affiliates, directors, officers, employees, intermediaries, sub-consultants, other contracted third parties, and any other persons performing similar functions on behalf of AECOM worldwide.</p> <p>[p.11] 2.2.1 Charitable and Political Contributions</p> <p>[...]</p> <p>In the United States, political contributions that are made without an improper purpose and in accordance with law are not prohibited. In other countries, political contributions may be further restricted or prohibited by law or by Group or Geography policies. However, political contributions intended to influence or obtain a specific business advantage from a government official or candidate for political office or as a means of funneling a bribe payment to that individual are prohibited everywhere.</p> <p>Appropriate due diligence should be conducted with respect to charitable and political contributions to ensure the legitimacy and legality of the contributions. All approvals required by the Enterprise and/or Group/Geography Approval Matrix and by any other policy or process governing political or charitable contributions must be obtained prior to making the contribution.</p> <p>[2] Code of Conduct Accessed 22/08/2019 https://www.aecom.com/wp-content/uploads/2018/09/AECOM-Code-of-conduct_en.pdf</p> <p>[p.46] Political and charitable contributions</p> <p>Although AECOM encourages us to participate in political and charitable activities, this must always be on our own time and at our own expense. We must never attribute our personal activities (such as campaign work, fundraising or speech making) to AECOM. Similarly, we may never use AECOM resources (such as funds, facilities or supplies) in connection with our personal political or charitable activities, and should never expect AECOM to reimburse us for any political contributions or other expenses. We should be prepared to report any political contributions if required to do so in accordance with applicable law and in limited circumstances, may be prohibited from making contributions due to local law. If you need information, you should consult with In-House Counsel.</p> <p>[8] Corporate Governance Guidelines Accessed 22/08/2019 https://investors.aecom.com/static-files/d1206cf2-b313-4502-be58-469b2660a331</p> <p>[p.1] In performing the duties of the Board, each director (a "Director") is expected to:</p> <p>[...]</p>

- observe the highest standards of integrity and ethics, including adhering to the Company's Code of Conduct and Global Ethical Business Conduct Policy

Question
5.1.2. Does the company publish details of all political contributions made by the company and its subsidiaries, or a statement that it has made no such contribution?
Score
0
Comments
The company does not disclose details of its political contributions on its website.
Evidence
No evidence found.

Question
5.1.3. Does the company have a clearly defined policy and/or procedure covering charitable donations and sponsorships, whether made directly or indirectly, and does it publish details of all such donations made by the company and its subsidiaries?
Score
1
Comments
<p>There is evidence that the company has a policy covering both charitable donations and sponsorships. It states that it conducts due diligence on recipients and refers to a group approvals process.</p> <p>However, the company receives a score of '1' because it is not explicitly stated that there is a requirement for senior sign-off. Also, the company does not specify criteria for donations or publish full details of its donations.</p>
Evidence
<p>[1] Anti-Corruption Policy Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf</p> <p>[p.11] 2.2.1 Charitable and Political Contributions</p> <p>Anticorruption laws do not prohibit legitimate charitable contributions or sponsorships. However, a charitable contribution or sponsorship made with the intent of receiving an improper benefit from a government official is prohibited. Moreover, payments must not be made under the guise of charitable contributions as a means to circumvent anticorruption laws.</p> <p>[...]</p> <p>Appropriate due diligence should be conducted with respect to charitable and political contributions to ensure the legitimacy and legality of the contributions. All approvals required by the Enterprise and/or Group/ Geography Approval Matrix and by any other policy or process governing political or charitable contributions must be obtained prior to making the contribution.</p>

5.2 Lobbying

Question
5.2.1 Does the company have a policy and/or procedure covering responsible lobbying?
Score
0
Comments
There is no evidence that the company has a policy and/or procedure on lobbying.
Evidence
<p>[5] Government relations (webpage) Accessed 22/08/2019 https://www.aecom.com/about-aecom/government-relations/</p> <p>The AECOM Government Relations office is located in Washington, DC.</p> <p>The office represents AECOM before federal, state, local and international governments, as well as commercial customers, to achieve strategic and financial goals.</p>

Question
5.2.2 Does the company publish details of the aims and topics of its public policy development and lobbying activities it carries out?
Score
0
Comments
There is no evidence that the company publishes any information on its lobbying aims, topics or activities.
Evidence
<p>[5] Government relations (webpage) Accessed 22/08/2019 https://www.aecom.com/about-aecom/government-relations/</p> <p>The AECOM Government Relations office is located in Washington, DC.</p> <p>The office represents AECOM before federal, state, local and international governments, as well as commercial customers, to achieve strategic and financial goals.</p>

Question
5.2.3 Does the company publish full details of its global lobbying expenditure?
Score
0
Comments
There is no evidence that the company provides any details about its global lobbying expenditure on its website.
Evidence
No evidence found.

5.3 Gifts and Hospitality

Question
5.3.1 Does the company have a policy and/or procedure on gifts and hospitality to ensure they are bona fide to prevent undue influence or other corruption?
Score
2
Comments
<p>There is evidence that the company has a policy and procedure on the giving and receipt of gifts and hospitality. This addresses the risks associated with gifts and hospitality to public officials. There is also evidence that all gifts and hospitality above a certain threshold are recorded in a dedicated register or central depository that is accessible to those responsible for oversight of the process. There is also evidence that the company's policy includes monetary limits and approval procedures.</p>
Evidence
<p>[2] Code of Conduct Accessed 22/08/2019 https://www.aecom.com/wp-content/uploads/2018/09/AECOM-Code-of-conduct_en.pdf</p> <p>[p.26] Business gifts and entertainment</p> <p>Accepting or giving occasional gifts, meals, or entertainment with business partners is allowed under some circumstances. However, we must act in a manner consistent with our core values, various laws that govern our actions, and contract requirements. Any gift that could create an obligation or influence the business relationship should never be offered, provided or accepted. AECOM employees should never affirmatively request a gift from another party. Our customers, suppliers, and the public at-large should know that our employees' judgment is not for sale. For these reasons, we may only offer, provide or accept gifts, meals or entertainment in accordance with applicable law and our gift and entertainment policies or after first consulting with In-House Counsel.</p> <p>We must never offer, provide, or accept these courtesies if:</p> <ul style="list-style-type: none"> – It is illegal under any applicable laws or regulations. – It is to or from an organization with which we are involved in an active procurement. – It is part of an agreement to do or accept anything in return. – It could influence the recipient or the recipient's organization in any business dealings. – It is cash or cash equivalent, such as gift cards or certificates, loans, stock, stock options, etc. – It is entertainment that is sexually oriented, offensive, in poor taste or otherwise violates AECOM's commitment to mutual respect. – It would violate any law, regulation, rule or the standards of the recipient's organization. – It could be construed to be a bribe or a kickback. – It might reasonably be interpreted as a reward for preferential treatment, actual or perceived, or as creating an obligation on the other party. – It is lavish or extravagant. – It happens on a frequent basis. <p>Additional restrictions apply when interacting with a public official, whether local, regional, or national. We may never provide gifts, meals or entertainment to public officials or employees associated with an active procurement.</p> <p>[1] Anti-Corruption Policy Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf</p> <p>[p.12] Gifts and entertainment</p> <p>Anticorruption laws typically do not prohibit the giving of gifts, entertainment, and other business courtesies when they are reasonable and customary. However, many countries, government agencies, and commercial enterprises specify limits on the type and value of business courtesies that can be given or received. Gifts or business courtesies may never be provided if they are being offered in exchange for an unfair business advantage or if</p>

offering them could create the perception of an improper motive. All gifts must be made in full compliance with local law and with AECOM policies and procedures, as well as the other party's policies and procedures. AECOM employees may not accept a gift from a person or organization involved in an active AECOM procurement. AECOM employees should never affirmatively request a gift from another party. An employee must not accept any gift when doing so could influence or appear to influence his or her actions. Before giving any gift or entertainment, refer to your Group or Geography's policy on gifts and entertainment for further guidance. These policies provide monetary limits or require pre-approval of offers of gifts or entertainment in order to ensure that the gift or entertainment would not be prohibited by anticorruption laws or local laws or regulations.

Important considerations regarding gifts and hospitality:

- Accurate recordkeeping. Payments and expenditures for gifts of any value must be fully and accurately recorded in AECOM's books and records.
- Frequency. Multiple gifts given to the same recipient, even if inexpensive, may create the perception that they are being given for an improper purpose. Many government agencies have annual limits on the total value of gifts and hospitality that an employee can receive.
- Reasonable and appropriate. Gifts must be reasonable in value and appropriate to the recipient's position and the circumstances. Relevant circumstances include the timing and context surrounding the gift, as well as any past, pending, or future business dealings with the recipient.

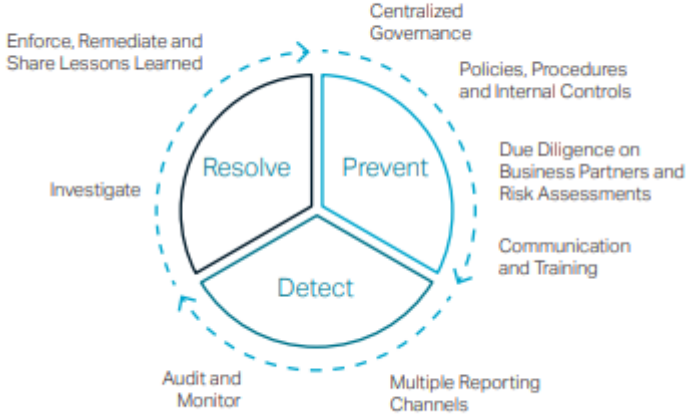
[p.13] 2.2.3 Reimbursement of certain travel and lodging expenses

It may be permissible to cover certain reasonable and bona fide expenses for government officials or other clients when those expenses are related to sales or marketing efforts or to fulfill contractual obligations. Such expenses could include travel or lodging directly related to product demonstrations or tours of company facilities. However, AECOM must be careful to pay only the expenses legitimately related to the business purpose. For example, paying for sightseeing side-trips, for travel by significant others, or for first-class airfare will rarely, if ever, be permitted.

Guidance and approval requirements for such expenses can be found on the Ethics + Compliance Ecosystem page.

6. Supply Chain Management

Question
6.1. Does the company require the involvement of its procurement department in the establishment of new supplier relationships and in the oversight of its supplier base?
Score
0
Comments
Based on publicly available information, there is no evidence that the company requires the involvement of its procurement department in the establishment and/or oversight of its supplier base.
Evidence
No evidence found.

Question
6.2 Does the company conduct risk-based anti-bribery and corruption due diligence when engaging or re-engaging with its suppliers?
Score
0
Comments
The company simply states that it conducts due diligence on its business partners but does not provide any further information on its due diligence procedures.
Evidence
<p>[6] Annual Report 2018 Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/04/AECOM-2018-Annual-Report-Cover.pdf</p> <p>[p.11] We have a comprehensive cross-functional ethics and compliance program focused on preventing issues from occurring, detecting them if and when they happen, effectively and expediently resolving issues and capturing lessons to prevent them from repeating.</p> <p>PREVENT, DETECT, RESOLVE FRAMEWORK</p> 

Question
6.3 Does the company require all of its suppliers to have adequate standards of anti-bribery and corruption policies and procedures in place?
Score
0
Comments
<p>The company states that suppliers are expected to follow similar principles to those outlined in its Code of Conduct, which includes anti-bribery and corruption measures. However, the company receives a score of '0' because it is not explicitly stated that suppliers are required to do so, nor is there evidence to suggest that the company takes active steps to ensure that its suppliers have adequate anti-bribery and corruption policies and procedures in place. It is not specified that assurance is conducted when onboarding new suppliers and/or when there is a significant change in the business relationship.</p>
Evidence
<p>[2] Code of Conduct Accessed 22/08/2019 https://www.aecom.com/wp-content/uploads/2018/09/AECOM-Code-of-conduct_en.pdf</p> <p>[p.8] We all have an obligation to read, understand and follow this Code of Conduct. It applies to all AECOM employees, officers and directors, including those of our subsidiaries and joint ventures where AECOM has the majority interest. Further, we expect that our suppliers, agents, business partners, consultants and licensees will follow similar principles. Using our Code to guide our actions allows us to preserve our reputation for doing business the right way.</p> <p>[p.34] Avoiding corrupt practices</p> <p>AECOM is proud of the work we do throughout the world. We believe that our ability to continue to foster good working relationships with companies, communities and governments around the world depends on acting ethically in all our business dealings. This means we never give, offer or accept improper payments in any form.</p> <p>[p.35] Numerous countries, including the United States, United Kingdom, Canada, Australia, Russia, China and other countries in which we conduct business, have enacted laws that strictly prohibit the giving, receiving, offering or soliciting of bribes, kickbacks or other improper payments to government officials. A "bribe" is anything of value given in an attempt to influence an official's actions or decisions, obtain or retain business, or acquire any sort of improper advantage (such as obtaining information that is normally unavailable or being allowed to submit a late bid or proposal). To be clear, "government officials" include federal, state, provincial or local government employees, political candidates and even employees of businesses that are owned by a government. At AECOM, we also prohibit acts of "commercial bribery," or offering or accepting a bribe to or from our customers, suppliers or anyone working on their behalf with the intent of obtaining or retaining business.</p> <p>Similarly, we must never offer or accept a "kickback," which is the return of a sum already paid (or due to be paid) as a reward for making or fostering business arrangements. We may not retain a third party or enter into a joint venture or other business association to engage in any activity that we are prohibited from participating in ourselves.</p> <p>[p.36] Anti-corruption laws also address facilitating payments. "Facilitating payments" are small, infrequent payments made to a government official to expedite the performance of routine government actions such as issuing visas and work permits. However, these payments are prohibited in many countries. Our company does not permit facilitating payments except in cases of clear and present danger when they are necessary to prevent immediate harm to employees.</p>

Question
6.4 Does the company ensure that its suppliers require all their sub-contractors to have anti-corruption programmes in place that at a minimum adhere to the standards established by the main contractor?
Score
0
Comments
There is no evidence that the company takes steps to ensure that the substance of its anti-bribery and corruption programme and standards are required throughout the supply chain.
Evidence
No evidence found.

Question
6.5 Does the company publish high-level results from ethical incident investigations and disciplinary actions against suppliers?
Score
0
Comments
There is no evidence that the company publishes any data on ethical or anti-bribery and corruption investigations relating to its suppliers, or the associated disciplinary actions.
Evidence
No evidence found.

7. Agents, Intermediaries and Joint Ventures

7.1 Agents and Intermediaries

Question
7.1.1 Does the company have a clear policy on the use of agents?
Score
2
Comments
<p>There is evidence that the company has a policy which addresses the corruption risks associated with the use of agents and provides details of specific controls to mitigate these risks. There is evidence that the company commits to establishing that the use of agents is necessary to perform a legitimate business function. This policy applies to all divisions within the organisations, including subsidiaries and joint ventures.</p>
Evidence
<p>[1] Anti-Corruption Policy Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf</p> <p>[p.4] This policy applies to AECOM and its subsidiaries, affiliates, directors, officers, employees, intermediaries, sub-consultants, other contracted third parties, and any other persons performing similar functions on behalf of AECOM worldwide.</p> <p>[p.7] Third-party bribery</p> <p>AECOM prohibits giving or offering money or anything of value to a third party when an AECOM employee involved in the transaction knows or should have known that the money or other thing of value will be given or offered to a government official or private client to obtain an unfair advantage. That means that AECOM employees can be held liable if they consciously disregard the true purpose of a payment, attempt to remain deliberately ignorant of the truth, or fail to follow up on red flags that suggest the possibility of illegal conduct. AECOM can also be held accountable for authorizing or endorsing a payment after the fact where it knew or should have known the payment violates anticorruption laws.</p> <p>Just like its employees, AECOM sub-contractors, intermediaries, and any other third parties are prohibited from offering anything of value, directly or indirectly, to any other person or entity on behalf of AECOM with a corrupt intent. When AECOM stands to benefit from a third party's interactions with a client, a government agency or official, or any other entity, there is a risk that the third party will make a prohibited promise or payment that will be attributed to AECOM. Regardless of the label used to describe them, the third parties that pose the greatest risk to AECOM and that require more careful screening are those that represent, act jointly with, or act with discretion on behalf of AECOM. Within AECOM, these higher risk business partners are the two categories of third parties typically referred to as Joint Venture Partners or Non-Technical Third Parties. Other labels used to describe Non-Technical Third Parties include:</p> <ul style="list-style-type: none"> – Sponsors – Advocates – Lobbyists – Business Development Consultants – Marketing Consultants – Sales Agents – Representatives – Client Relationship Managers – Freight Forwarders and Customs Clearance Agents – Travel Agents

Examples of specific activities these higher risk third parties may undertake on AECOM's behalf include the following:

- Providing marketing, advocacy, or business development services to help AECOM win
- Obtaining approvals, licenses, or permits on behalf of AECOM or an AECOM client
- Arranging inspections on behalf of AECOM or an AECOM client
- Assisting AECOM with bidding on or negotiating a contract
- Coordinating or facilitating the receipt of payment on AECOM invoices to a client

AECOM employees are prohibited from using any third party to circumvent anticorruption laws or company policies.

[p.16] 3.3 Third party engagement and monitoring

As discussed above, anticorruption laws prohibit corrupt payments made indirectly through third parties on behalf of AECOM, and AECOM can be held liable for those payments even if it had no actual knowledge of a third party's corrupt act. Therefore, AECOM must take measures to reduce the risk when choosing and entering into an agreement with any third party who will transact business on AECOM's behalf. Through vigilance and interactions with third parties, AECOM's employees are our first line of defense in ensuring that the third parties we work with share our ethical values and operate in a legal and compliant manner. Prior to engaging a third party, AECOM also requires that due diligence (essentially, a background check) be conducted on the third party. Due diligence may be fast, easy, and free or it may be time consuming and involve some cost to the business, but it is an essential component of AECOM's anticorruption compliance program. Such due diligence helps us establish that the third party is reputable and operates ethically.

[p.17] 3.3.1 AECOM employees' third party engagement obligations

AECOM employees who are involved in engaging or regularly interacting with third parties must act as the companies "eyes and ears" in identifying and reporting risks or suspicious behaviors. Prior to contracting with any third party, employees both in operational and functional roles need to be alert to red flags of corruption. Many of these warning signs may not be identified through desktop or even enhanced due diligence searches. The presence of a red flag does not automatically disqualify a third party and may be easily explained, but it does indicate a need for further scrutiny and implementation of safeguards against a possible violation. AECOM employees who encounter such red flags are required to satisfactorily address them prior to further engagement and should seek guidance from the Legal Department or Ethics + Compliance when necessary. Some common red flags are identified below.

RED FLAGS

When engaging a third party and conducting due diligence, particular attention should be paid to any potential red flags, such as:

- The transaction involves a country that has a reputation for prevalent corruption.
- The third party has a close family or personal relationship to a government official.
- A client or government official is insistent that the third party become part of the transaction
- The third party objects to anticorruption representations in contractual agreements.
- The third party requests unusual contract terms or payment arrangements, such as a payment in cash, payment in another country's currency, or payment in a third country.
- The third party's requested compensation is disproportionate to the work to be performed.
- The third party provides only vague details about the work to be performed, makes suspicious statements about its method of operating, or is otherwise evasive or secretive about its activities.
- The third party is in a different line of business than that for which it has been engaged or otherwise appears unqualified for its role.

Before proposing a third party, employees should pay particular attention to the third party's compensation to ensure it is reasonable and justified. Subcontractors, which constitute the majority of AECOM's third parties, should be compensated based on the market value of the services provided. When possible, the selection of subcontractors should be decided through competitive bids or review of multiple quotations. The economic benefit conferred on Joint Venture partners, consortium members, and teaming partners should be proportional to their stake in the JV or teaming agreement or their scope of work. AECOM disfavors paying commissions and other fees to third parties where the amount of payment is contingent on winning a contract and is calculated as a percentage of the value of the anticipated sale or contract. Such contingent fee arrangements make it difficult to determine

whether commission payments are justified by the third party's actual work or expertise and increase the probability that funds could be diverted to government officials. While commission rates of less than 10% may be permissible, any request to pay a third party through commissions or other contingent fee arrangements must be approved by the Legal Department or Ethics + Compliance prior to signing a contract with the third party. Additional due diligence or mitigation may be required for such arrangements.

[p.18] 3.3.2 due diligence

Prior to engaging or forming a joint venture or other business association with a third party, the due diligence process prescribed for the relevant operating Group or region must be completed and documented. The essential requirement of third party due diligence is to perform a risk-based inquiry to determine whether a prospective third party business partner is honest and can be reasonably expected to refrain from corrupt activities. Effective third-party due diligence should help AECOM reach the following conclusion: "I am confident that my sub consultant, joint venture partner, freight forwarder, etc. does not make corrupt payments, and that our business relationship is a normal, legitimate one. I can explain to, and convince others why my confidence is justified."

Depending on the operating Group or region, AECOM follows two methods of anticorruption due diligence which are summarized briefly below. AECOM employees are required to know which due diligence method is required of them, and are encouraged to visit the Due Diligence page on Ecosystem for guidance and/or to consult with the Legal Department.

[p.19] Two methods depending on operating group or region

APAC GREATER CHINA, APAC
SOUTHEAST ASIA, APAC INDIA, EMEA
MIDDLE EAST AND AFRICA

In some places, AECOM employees must use a prescribed risk assessment tool to evaluate third parties. The tool takes into account the type of relationship, scope of services, country of domicile, work location, and other factors and generates a risk score that automates certain approval processes prior to engagement. Based on the type of engagement and risk score, additional diligence steps prior to engagement may be required, which may include ordering an in-depth due diligence report.

MANAGEMENT SERVICES,
CONSTRUCTION SERVICES, DCS
AMERICAS, EMEA UNITED KINGDOM AND
IRELAND, EMEA CONTINENTAL EUROPE,
APAC AUSTRALIA AND NEW ZEALAND

In other places, AECOM employees are responsible for conducting due diligence through desktop searches, media reports, and/or partnering with Ethics + Compliance for an in-depth review by an external party prior to engagement.

3.3.3 Contractual requirements

All engagements of third parties must be done through written agreements that must include approved anticorruption provisions that are appropriate to the risk posed by the engagement. Approved anticorruption contract terms for particular types of engagements can be found on the Ethics + Compliance Ecosystem page or through regional or group Legal counsel.

3.3.4 Ongoing monitoring and renewal due diligence

After a contract is signed, AECOM must continue to monitor the third party for compliance with its contractual anticorruption obligations and for any red flags suggestive of misconduct. Any red flags identified during the course of the relationship with the third party must be referred to the Legal Department or Ethics + Compliance for advice and analysis, which may require undertaking additional due diligence and, in cases where serious issues are identified, termination of the relationship.

Even if no red flags are identified during the period of performance, due diligence results grow stale after a period of time and must be renewed periodically, typically every three years, to ensure there have been no changes in the third party's ownership, management, history of investigations, allegations of misconduct, or other characteristics

that could change the risks related to the third party. More frequent periodic certifications of ethical compliance may also be warranted for certain third parties.

Question
7.1.2 Does the company conduct risk-based anti-bribery and corruption due diligence when engaging or re-engaging its agents and intermediaries?
Score
1
Comments
<p>The company has formal procedures to conduct risk-based anti-bribery and corruption due diligence prior to engaging and re-engaging with its third parties and agents. There is also evidence that the company undertakes enhanced due diligence for high-risk agents. The company commits to not engaging or terminating its engagement with agents or intermediaries where the risks identified in the due diligence cannot be mitigated. The company states that it typically repeats due diligence every three years or when there is a significant change in the business relationship.</p> <p>The company receives a score of '1' because it does not refresh its due diligence at least every two years.</p>
Evidence
<p>[1] Anti-Corruption Policy Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf</p> <p>[p.7] Regardless of the label used to describe them, the third parties that pose the greatest risk to AECOM and that require more careful screening are those that represent, act jointly with, or act with discretion on behalf of AECOM. Within AECOM, these higher risk business partners are the two categories of third parties typically referred to as Joint Venture Partners or Non-Technical Third Parties. Other labels used to describe Non-Technical Third Parties include:</p> <ul style="list-style-type: none"> – Sponsors – Advocates – Lobbyists – Business Development Consultants – Marketing Consultants – Sales Agents – Representatives – Client Relationship Managers – Freight Forwarders and Customs Clearance Agents – Travel Agents <p>Examples of specific activities these higher risk third parties may undertake on AECOM's behalf include the following:</p> <ul style="list-style-type: none"> – Providing marketing, advocacy, or business development services to help AECOM win – Obtaining approvals, licenses, or permits on behalf of AECOM or an AECOM client – Arranging inspections on behalf of AECOM or an AECOM client – Assisting AECOM with bidding on or negotiating a contract – Coordinating or facilitating the receipt of payment on AECOM invoices to a client <p>AECOM employees are prohibited from using any third party to circumvent anticorruption laws or company policies.</p> <p>[p.16] 3.3 Third party engagement and monitoring</p> <p>[...]</p> <p>Prior to engaging a third party, AECOM also requires that due diligence (essentially, a background check) be conducted on the third party. Due diligence may be fast, easy, and free or it may be time consuming and involve some cost to the business, but it is an essential component of AECOM's anticorruption compliance program. Such due diligence helps us establish that the third party is reputable and operates ethically.</p> <p>[p.17] 3.3.1 AECOM employees' third party engagement obligations</p>

AECOM employees who are involved in engaging or regularly interacting with third parties must act as the companies “eyes and ears” in identifying and reporting risks or suspicious behaviors. Prior to contracting with any third party, employees both in operational and functional roles need to be alert to red flags of corruption. Many of these warning signs may not be identified through desktop or even enhanced due diligence searches. The presence of a red flag does not automatically disqualify a third party and may be easily explained, but it does indicate a need for further scrutiny and implementation of safeguards against a possible violation. AECOM employees who encounter such red flags are required to satisfactorily address them prior to further engagement and should seek guidance from the Legal Department or Ethics + Compliance when necessary. Some common red flags are identified below.

RED FLAGS

When engaging a third party and conducting due diligence, particular attention should be paid to any potential red flags, such as:

- The transaction involves a country that has a reputation for prevalent corruption.
- The third party has a close family or personal relationship to a government official.
- A client or government official is insistent that the third party become part of the transaction
- The third party objects to anticorruption representations in contractual agreements.
- The third party requests unusual contract terms or payment arrangements, such as a payment in cash, payment in another country’s currency, or payment in a third country.
- The third party’s requested compensation is disproportionate to the work to be performed.
- The third party provides only vague details about the work to be performed, makes suspicious statements about its method of operating, or is otherwise evasive or secretive about its activities.
- The third party is in a different line of business than that for which it has been engaged or otherwise appears unqualified for its role.

[p.18] 3.3.2 due diligence

Prior to engaging or forming a joint venture or other business association with a third party, the due diligence process prescribed for the relevant operating Group or region must be completed and documented. The essential requirement of third party due diligence is to perform a risk-based inquiry to determine whether a prospective third party business partner is honest and can be reasonably expected to refrain from corrupt activities. Effective third-party due diligence should help AECOM reach the following conclusion: “I am confident that my sub consultant, joint venture partner, freight forwarder, etc. does not make corrupt payments, and that our business relationship is a normal, legitimate one. I can explain to, and convince others why my confidence is justified.”

Depending on the operating Group or region, AECOM follows two methods of anticorruption due diligence which are summarized briefly below. AECOM employees are required to know which due diligence method is required of them, and are encouraged to visit the Due Diligence page on Ecosystem for guidance and/or to consult with the Legal Department.

[p.19] Two methods depending on operating group or region

APAC GREATER CHINA, APAC
SOUTHEAST ASIA, APAC INDIA, EMEA
MIDDLE EAST AND AFRICA

In some places, AECOM employees must use a prescribed risk assessment tool to evaluate third parties. The tool takes into account the type of relationship, scope of services, country of domicile, work location, and other factors and generates a risk score that automates certain approval processes prior to engagement. Based on the type of engagement and risk score, additional diligence steps prior to engagement may be required, which may include ordering an in-depth due diligence report.

MANAGEMENT SERVICES,
CONSTRUCTION SERVICES, DCS
AMERICAS, EMEA UNITED KINGDOM AND
IRELAND, EMEA CONTINENTAL EUROPE,
APAC AUSTRALIA AND NEW ZEALAND

In other places, AECOM employees are responsible for conducting due diligence through desktop searches, media reports, and/or partnering with Ethics + Compliance for an in-depth review by an external party prior to engagement.

[...]

3.3.4 Ongoing monitoring and renewal due diligence

After a contract is signed, AECOM must continue to monitor the third party for compliance with its contractual anticorruption obligations and for any red flags suggestive of misconduct. Any red flags identified during the course of the relationship with the third party must be referred to the Legal Department or Ethics + Compliance for advice and analysis, which may require undertaking additional due diligence and, in cases where serious issues are identified, termination of the relationship.

Even if no red flags are identified during the period of performance, due diligence results grow stale after a period of time and must be renewed periodically, typically every three years, to ensure there have been no changes in the third party's ownership, management, history of investigations, allegations of misconduct, or other characteristics that could change the risks related to the third party. More frequent periodic certifications of ethical compliance may also be warranted for certain third parties.

Question
7.1.3 Does the company aim to establish the ultimate beneficial ownership of its agents and intermediaries?
Score
0
Comments
<p>Although the company indicates that it seeks to identify whether there have been changes to the ownership of third parties when refreshing its due diligence, it does not explicitly commit to establishing the beneficial ownership of its agents at the outset of the business relationship. Moreover, the company does not commit to not engaging or terminating its engagement with agents or intermediaries if beneficial ownership cannot be established.</p>
Evidence
<p>[1] Anti-Corruption Policy Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf [p.19]</p> <p>Even if no red flags are identified during the period of performance, due diligence results grow stale after a period of time and must be renewed periodically, typically every three years, to ensure there have been no changes in the third party's ownership, management, history of investigations, allegations of misconduct, or other characteristics that could change the risks related to the third party. More frequent periodic certifications of ethical compliance may also be warranted for certain third parties.</p>

Question
7.1.4 Does the company's anti-bribery and corruption policy apply to all agents and intermediaries acting for or on behalf of the company, and does it require anti-bribery and corruption clauses in its contracts with these entities?
Score
0
Comments
<p>There is evidence the company's anti-corruption policy applies to agents and intermediaries, and that it includes anti-bribery and corruption clauses in its contracts with such entities. The company indicates that it includes audit rights in its contracts with third parties in some cases but it does not explicitly state that it also includes termination rights in its contracts with these entities.</p>
Evidence
<p>[1] Anti-Corruption Policy Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf</p> <p>[p.4] This policy applies to AECOM and its subsidiaries, affiliates, directors, officers, employees, intermediaries, sub-consultants, other contracted third parties, and any other persons performing similar functions on behalf of AECOM worldwide.</p> <p>[p.19] 3.3.3 Contractual requirements</p> <p>All engagements of third parties must be done through written agreements that must include approved anticorruption provisions that are appropriate to the risk posed by the engagement. Approved anticorruption contract terms for particular types of engagements can be found on the Ethics + Compliance Ecosystem page or through regional or group Legal counsel.</p> <p>[p.21] Contractual provisions requiring third parties to agree that they can be audited for anticorruption compliance (often referred to as audit rights) should be included in third party contracts as often as possible. These contractual clauses are required for certain high-risk relationship types, including for non-technical third parties and certain joint venture partners.</p> <p>[2] Code of Conduct Accessed 22/08/2019 https://www.aecom.com/wp-content/uploads/2018/09/AECOM-Code-of-conduct_en.pdf</p> <p>[p.8] We all have an obligation to read, understand and follow this Code of Conduct. It applies to all AECOM employees, officers and directors, including those of our subsidiaries and joint ventures where AECOM has the majority interest. Further, we expect that our suppliers, agents, business partners, consultants and licensees will follow similar principles. Using our Code to guide our actions allows us to preserve our reputation for doing business the right way.</p> <p>[...]</p> <p>AECOM also expects its consultants, subcontractors and other third parties to be aware of and adhere to these ethical standards as described in this Code.</p>

Question
7.1.5 Does the company ensure that its incentive schemes for agents are designed in such a way that they promote ethical behaviour and discourage corrupt practices?
Score
1
Comments
<p>There is evidence that the company highlights incentive structures for agents as a factor in bribery and corruption risk. The company states that it places a threshold on sales-based commissions to agents so that payments do not exceed a proportion of the net fee to the agent.</p> <p>However, the company does not explicitly state that remuneration to agents is paid only in staged payments over the course of their contract, based on clear milestones, into local bank accounts.</p>
Evidence
<p>[1] Anti-Corruption Policy Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf [p.17] 3.3.1 AECOM employees' third party engagement obligations</p> <p>[...]</p> <p>RED FLAGS</p> <p>When engaging a third party and conducting due diligence, particular attention should be paid to any potential red flags, such as:</p> <ul style="list-style-type: none"> – The transaction involves a country that has a reputation for prevalent corruption. – The third party has a close family or personal relationship to a government official. – A client or government official is insistent that the third party become part of the transaction – The third party objects to anticorruption representations in contractual agreements. – The third party requests unusual contract terms or payment arrangements, such as a payment in cash, payment in another country's currency, or payment in a third country. – The third party's requested compensation is disproportionate to the work to be performed. – The third party provides only vague details about the work to be performed, makes suspicious statements about its method of operating, or is otherwise evasive or secretive about its activities. -The third party is in a different line of business than that for which it has been engaged or otherwise appears unqualified for its role. <p>Before proposing a third party, employees should pay particular attention to the third party's compensation to ensure it is reasonable and justified. Subcontractors, which constitute the majority of AECOM's third parties, should be compensated based on the market value of the services provided. When possible, the selection of subcontractors should be decided through competitive bids or review of multiple quotations. The economic benefit conferred on Joint Venture partners, consortium members, and teaming partners should be proportional to their stake in the JV or teaming agreement or their scope of work. AECOM disfavors paying commissions and other fees to third parties where the amount of payment is contingent on winning a contract and is calculated as a percentage of the value of the anticipated sale or contract. Such contingent fee arrangements make it difficult to determine whether commission payments are justified by the third party's actual work or expertise and increase the probability that funds could be diverted to government officials. While commission rates of less than 10% may be permissible, any request to pay a third party through commissions or other contingent fee arrangements must be approved by the Legal Department or Ethics + Compliance prior to signing a contract with the third party. Additional due diligence or mitigation may be required for such arrangements.</p>

Question
7.1.6 Does the company publish details of all agents currently contracted to act with and on behalf of the company?
Score
0
Comments
There is no evidence that the company publishes any details of the agents currently contracted to act for and/or on behalf of the company.
Evidence
No evidence found.

Question
7.1.7 Does the company publish high-level results from incident investigations and sanctions applied against agents?
Score
0
Comments
There is no evidence that the company publishes any data on ethical or bribery and corruption related investigations, incidents or the associated disciplinary actions involving agents.
Evidence
No evidence found.

7.2 Joint Ventures

Question
7.2.1 Does the company conduct risk-based anti-bribery and corruption due diligence when entering into and operating as part of joint ventures?
Score
1
Comments
<p>There is evidence that the company has formal procedures to conduct risk-based anti-bribery and corruption due diligence prior to entering and while operating in a joint venture. The company states that partners in certain markets may be subject to more in-depth due diligence, and that it typically repeats due diligence every three years or when there is a significant change in the business relationship.</p> <p>However, it is not clear that the company's due diligence explicitly includes checks on the ultimate beneficial ownership of the partner company, or that it conducts due diligence every two years.</p>
Evidence
<p>[1] Anti-Corruption Policy Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf</p> <p>[p.4] This policy applies to AECOM and its subsidiaries, affiliates, directors, officers, employees, intermediaries, sub-consultants, other contracted third parties, and any other persons performing similar functions on behalf of AECOM worldwide.</p> <p>[p.7] When AECOM stands to benefit from a third party's interactions with a client, a government agency or official, or any other entity, there is a risk that the third party will make a prohibited promise or payment that will be attributed to AECOM. Regardless of the label used to describe them, the third parties that pose the greatest risk to AECOM and that require more careful screening are those that represent, act jointly with, or act with discretion on behalf of AECOM. Within AECOM, these higher risk business partners are the two categories of third parties typically referred to as Joint Venture Partners or Non-Technical Third Parties.</p> <p>[p.17] 3.3.1 AECOM employees' third party engagement obligations</p> <p>AECOM employees who are involved in engaging or regularly interacting with third parties must act as the companies "eyes and ears" in identifying and reporting risks or suspicious behaviors. Prior to contracting with any third party, employees both in operational and functional roles need to be alert to red flags of corruption. Many of these warning signs may not be identified through desktop or even enhanced due diligence searches. The presence of a red flag does not automatically disqualify a third party and may be easily explained, but it does indicate a need for further scrutiny and implementation of safeguards against a possible violation. AECOM employees who encounter such red flags are required to satisfactorily address them prior to further engagement and should seek guidance from the Legal Department or Ethics + Compliance when necessary. Some common red flags are identified below.</p> <p>RED FLAGS</p> <p>When engaging a third party and conducting due diligence, particular attention should be paid to any potential red flags, such as:</p> <ul style="list-style-type: none"> – The transaction involves a country that has a reputation for prevalent corruption. – The third party has a close family or personal relationship to a government official. – A client or government official is insistent that the third party become part of the transaction – The third party objects to anticorruption representations in contractual agreements. – The third party requests unusual contract terms or payment arrangements, such as a payment in cash, payment in another country's currency, or payment in a third country. – The third party's requested compensation is disproportionate to the work to be performed.

- The third party provides only vague details about the work to be performed, makes suspicious statements about its method of operating, or is otherwise evasive or secretive about its activities.
- The third party is in a different line of business than that for which it has been engaged or otherwise appears unqualified for its role.

[p.18] 3.3.2 due diligence

Prior to engaging or forming a joint venture or other business association with a third party, the due diligence process prescribed for the relevant operating Group or region must be completed and documented. The essential requirement of third party due diligence is to perform a risk-based inquiry to determine whether a prospective third party business partner is honest and can be reasonably expected to refrain from corrupt activities. Effective third-party due diligence should help AECOM reach the following conclusion: "I am confident that my sub consultant, joint venture partner, freight forwarder, etc. does not make corrupt payments, and that our business relationship is a normal, legitimate one. I can explain to, and convince others why my confidence is justified."

Depending on the operating Group or region, AECOM follows two methods of anticorruption due diligence which are summarized briefly below. AECOM employees are required to know which due diligence method is required of them, and are encouraged to visit the Due Diligence page on Ecosystem for guidance and/or to consult with the Legal Department.

[p.19] Two methods depending on operating group or region

APAC GREATER CHINA, APAC
SOUTHEAST ASIA, APAC INDIA, EMEA
MIDDLE EAST AND AFRICA

In some places, AECOM employees must use a prescribed risk assessment tool to evaluate third parties. The tool takes into account the type of relationship, scope of services, country of domicile, work location, and other factors and generates a risk score that automates certain approval processes prior to engagement. Based on the type of engagement and risk score, additional diligence steps prior to engagement may be required, which may include ordering an in-depth due diligence report.

MANAGEMENT SERVICES,
CONSTRUCTION SERVICES, DCS
AMERICAS, EMEA UNITED KINGDOM AND
IRELAND, EMEA CONTINENTAL EUROPE,
APAC AUSTRALIA AND NEW ZEALAND

In other places, AECOM employees are responsible for conducting due diligence through desktop searches, media reports, and/or partnering with Ethics + Compliance for an in-depth review by an external party prior to engagement.

[...]

3.3.4 Ongoing monitoring and renewal due diligence

After a contract is signed, AECOM must continue to monitor the third party for compliance with its contractual anticorruption obligations and for any red flags suggestive of misconduct. Any red flags identified during the course of the relationship with the third party must be referred to the Legal Department or Ethics + Compliance for advice and analysis, which may require undertaking additional due diligence and, in cases where serious issues are identified, termination of the relationship.

Even if no red flags are identified during the period of performance, due diligence results grow stale after a period of time and must be renewed periodically, typically every three years, to ensure there have been no changes in the third party's ownership, management, history of investigations, allegations of misconduct, or other characteristics that could change the risks related to the third party. More frequent periodic certifications of ethical compliance may also be warranted for certain third parties.

Question
7.2.2 Does the company commit to incorporating anti-bribery and corruption policies and procedures in all of its joint venture partnerships, and does it require anti-bribery and corruption clauses in its contracts with joint venture partners?
Score
1
Comments
<p>The company states that its Code of Conduct is applicable to joint ventures where it holds the majority interest. The company includes anti-corruption clauses in all third party contracts and audit rights in some high-risk joint ventures.</p> <p>However, it is unclear whether the company establishes anti-bribery and corruption policies in joint ventures where it does not hold a controlling interest. Additionally, the company does not specify that it takes steps to detect, control and prevent breaches through the inclusion of audit and termination rights in all of its joint ventures.</p>
Evidence
<p>[2] Code of Conduct Accessed 22/08/2019 https://www.aecom.com/wp-content/uploads/2018/09/AECOM-Code-of-conduct_en.pdf</p> <p>[p.8] We all have an obligation to read, understand and follow this Code of Conduct. It applies to all AECOM employees, officers and directors, including those of our subsidiaries and joint ventures where AECOM has the majority interest. Further, we expect that our suppliers, agents, business partners, consultants and licensees will follow similar principles. Using our Code to guide our actions allows us to preserve our reputation for doing business the right way.</p> <p>[1] Anti-Corruption Policy Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf</p> <p>[p.7] Third-party bribery</p> <p>[...]</p> <p>When AECOM stands to benefit from a third party's interactions with a client, a government agency or official, or any other entity, there is a risk that the third party will make a prohibited promise or payment that will be attributed to AECOM. Regardless of the label used to describe them, the third parties that pose the greatest risk to AECOM and that require more careful screening are those that represent, act jointly with, or act with discretion on behalf of AECOM. Within AECOM, these higher risk business partners are the two categories of third parties typically referred to as Joint Venture Partners or Non-Technical Third Parties.</p> <p>[p.19] 3.3.3 Contractual requirements</p> <p>All engagements of third parties must be done through written agreements that must include approved anticorruption provisions that are appropriate to the risk posed by the engagement. Approved anticorruption contract terms for particular types of engagements can be found on the Ethics + Compliance Ecosystem page or through regional or group Legal counsel.</p> <p>[p.21] Contractual provisions requiring third parties to agree that they can be audited for anticorruption compliance (often referred to as audit rights) should be included in third party contracts as often as possible. These contractual clauses are required for certain high-risk relationship types, including for non-technical third parties and certain joint venture partners.</p>

Question
7.2.3 Does the company commit to take an active role in preventing bribery and corruption in all of its joint ventures?
Score
0
Comments
<p>There is no evidence that the company commits to take an active role in preventing bribery and corruption in all of its joint ventures. Although the company includes anti-corruption contractual clauses in its contracts with all third parties, it does not provide any further public information on active steps it might take to prevent bribery and corruption in all of its joint ventures.</p>
Evidence
<p>[2] Code of Conduct Accessed 22/08/2019 https://www.aecom.com/wp-content/uploads/2018/09/AECOM-Code-of-conduct_en.pdf</p> <p>[p.8] We all have an obligation to read, understand and follow this Code of Conduct. It applies to all AECOM employees, officers and directors, including those of our subsidiaries and joint ventures where AECOM has the majority interest. Further, we expect that our suppliers, agents, business partners, consultants and licensees will follow similar principles. Using our Code to guide our actions allows us to preserve our reputation for doing business the right way.</p> <p>[1] Anti-Corruption Policy Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf</p> <p>[p.7] Third-party bribery</p> <p>[...]</p> <p>When AECOM stands to benefit from a third party's interactions with a client, a government agency or official, or any other entity, there is a risk that the third party will make a prohibited promise or payment that will be attributed to AECOM. Regardless of the label used to describe them, the third parties that pose the greatest risk to AECOM and that require more careful screening are those that represent, act jointly with, or act with discretion on behalf of AECOM. Within AECOM, these higher risk business partners are the two categories of third parties typically referred to as Joint Venture Partners or Non-Technical Third Parties.</p> <p>[p.19] 3.3.3 Contractual requirements</p> <p>All engagements of third parties must be done through written agreements that must include approved anticorruption provisions that are appropriate to the risk posed by the engagement. Approved anticorruption contract terms for particular types of engagements can be found on the Ethics + Compliance Ecosystem page or through regional or group Legal counsel.</p> <p>[p.21] Contractual provisions requiring third parties to agree that they can be audited for anticorruption compliance (often referred to as audit rights) should be included in third party contracts as often as possible. These contractual clauses are required for certain high-risk relationship types, including for non-technical third parties and certain joint venture partners.</p>

8. Offsets

Question
8.1 Does the company explicitly address the corruption risks associated with offset contracting, and is a dedicated body, department or team responsible for oversight of the company's offset activities?
Score
0
Comments
There is no evidence that the company addresses the corruption risks associated with offset contracting. There is no evidence that a dedicated body, department or team is responsible for monitoring of the company's offset activities.
Evidence
No evidence found.

Question
8.2 Does the company conduct risk-based anti-bribery and corruption due diligence on all aspects of its offset obligations, which includes an assessment of the legitimate business rationale for the investment?
Score
0
Comments
There is no evidence that the company has a procedure in place to conduct risk-based anti-bribery and corruption due diligence on its offset obligations.
Evidence
No evidence found.

Question
8.3 Does the company publish details of all offset agents and brokers currently contracted to act with and/or on behalf of the company?
Score
0
Comments
There is no evidence that the company publishes any details of the offset agents, brokers or consultancy firms currently contracted to act with and on behalf of the company's offset programme.
Evidence
No evidence found.

Question
8.4 Does the company publish details about the beneficiaries of its indirect offset projects?
Score
0
Comments
There is no evidence that the company publishes any details of its offset obligations and/or contracts.
Evidence
No evidence found.

9. High Risk Markets

Question
9.1 Does the company have enhanced risk management procedures in place for the supply of goods or services to markets or customers in countries identified as at a high risk of corruption?
Score
1
Comments
<p>There is evidence that the company acknowledges the corruption risks associated with operating in different markets and there is evidence that it has a dedicated assessment process in place to assess such risks. There is some evidence that these assessments trigger the implementation of additional controls.</p> <p>However, this does not include clear risk management procedures and there is no evidence to suggest that the results of these assessments have an impact on business decisions.</p>
Evidence
<p>[6] Annual Report 2018 Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/04/AECOM-2018-Annual-Report-Cover.pdf</p> <p>[p.13] Risk factors</p> <p>[p.19] We operate in many parts of the world that have experienced governmental corruption to some degree; and, in some circumstances, strict compliance with anti-corruption laws may conflict with local customs and practices. Despite our training and compliance programs, we cannot assure that our internal control policies and procedures always will protect us from reckless or criminal acts committed by our employees or agents. Our continued expansion outside the U.S., including in developing countries, could increase the risk of such violations in the future. In addition, from time to time, government investigations of corruption in construction-related industries affect us and our peers. Violations of these laws, or allegations of such violations, could disrupt our business and result in a material adverse effect on our results of operations or financial condition.</p> <p>[1] Anti-Corruption Policy Accessed 22/08/2019 https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf</p> <p>[p.17] 3.3.1 AECOM employees' third party engagement obligations</p> <p>[...]</p> <p>AECOM employees who encounter such red flags are required to satisfactorily address them prior to further engagement and should seek guidance from the Legal Department or Ethics + Compliance when necessary. Some common red flags are identified below.</p> <p>RED FLAGS</p> <p>When engaging a third party and conducting due diligence, particular attention should be paid to any potential red flags, such as:</p> <ul style="list-style-type: none"> – The transaction involves a country that has a reputation for prevalent corruption. <p>[p.18] 3.3.2 due diligence</p> <p>Prior to engaging or forming a joint venture or other business association with a third party, the due diligence process prescribed for the relevant operating Group or region must be completed and documented. The essential requirement of third party due diligence is to perform a risk-based inquiry to determine whether a prospective third party business partner is honest and can be reasonably expected to refrain from corrupt activities.</p>

[...]

Depending on the operating Group or region, AECOM follows two methods of anticorruption due diligence which are summarized briefly below. AECOM employees are required to know which due diligence method is required of them, and are encouraged to visit the Due Diligence page on Ecosystem for guidance and/or to consult with the Legal Department.

[p.19] Two methods depending on operating group or region

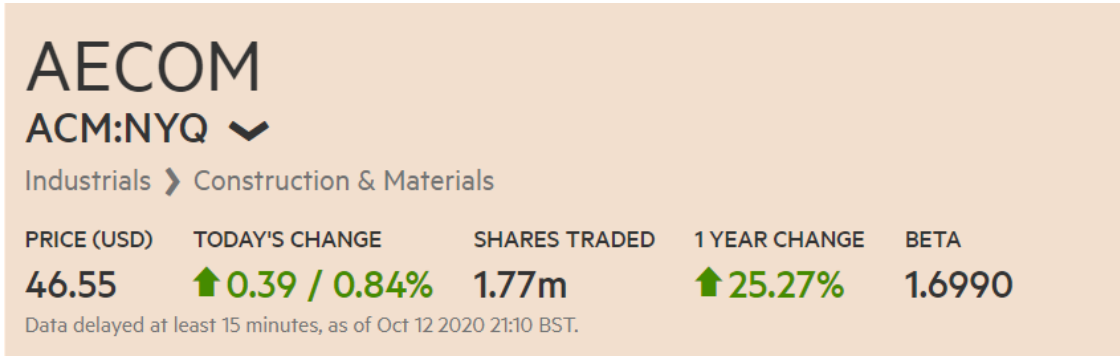
APAC GREATER CHINA, APAC
SOUTHEAST ASIA, APAC INDIA, EMEA
MIDDLE EAST AND AFRICA

In some places, AECOM employees must use a prescribed risk assessment tool to evaluate third parties. The tool takes into account the type of relationship, scope of services, country of domicile, work location, and other factors and generates a risk score that automates certain approval processes prior to engagement. Based on the type of engagement and risk score, additional diligence steps prior to engagement may be required, which may include ordering an in-depth due diligence report.

MANAGEMENT SERVICES,
CONSTRUCTION SERVICES, DCS
AMERICAS, EMEA UNITED KINGDOM AND
IRELAND, EMEA CONTINENTAL EUROPE,
APAC AUSTRALIA AND NEW ZEALAND

In other places, AECOM employees are responsible for conducting due diligence through desktop searches, media reports, and/or partnering with Ethics + Compliance for an in-depth review by an external party prior to engagement.

Question
9.2 Does the company disclose details of all of its fully consolidated subsidiaries and non-fully consolidated holdings (associates, joint ventures and other related entities)?
Score
1
Comments
<p>There is evidence that the company provides a list of its subsidiaries. This includes the countries of incorporation.</p> <p>However, company does not include the percentages owned or the subsidiaries' countries of operation. Additionally, the list is not accompanied by a statement that it is complete at the time of publication to the best of the company's knowledge and it is not clear whether the list includes all the company's holdings.</p>
Evidence
<p>[11] Form 10-K 2018 Accessed 22/08/2019 https://investors.aecom.com/static-files/efc382c8-f77f-4456-b5a8-2f1e270b88f9</p> <p>[p.199] Exhibit 21.1</p> <p>AECOM Global, Inc., a Delaware Corporation AECOM, C&E, Inc., a Delaware Corporation AECOM Technical Services, Inc., a California Corporation AECOM USA, Inc., a New York Corporation AECOM Asia Company Limited* AECOM Government Services, Inc., a Delaware Corporation AECOM Canada Ltd* AECOM South Africa Group Holdings Pty Ltd AECOM Design Build Ltd* AECOM Global Ireland Services Limited* AECOM Energy & Construction, Inc., an Ohio Corporation AECOM Infrastructure & Environment UK Limited* Flint Energy Services, Inc., a Delaware Corporation Flint Field Services Ltd* Hunt Construction Group Inc., an Indiana Corporation Oscar Faber PLC* URS Corporation, a Nevada Corporation URS Group Inc. a Delaware Corporation URS Federal Services, Inc., a Delaware Corporation URS Luxembourg LLP* URS Corporation—Ohio, an Ohio Corporation URS Global Holdings Inc., a Nevada Corporation AECOM Intercontinental Holdings UK Limited* URS E&C UK Limited* Sellafield Limited* Tishman Construction Corporation, a Delaware Corporation Tishman Construction Corporation of New York, a Delaware Corporation</p> <p>*Foreign</p>

Question
9.3 Does the company disclose its beneficial ownership and control structure?
Score
2
Comments
The company is publicly listed on the New York Stock Exchange ('NYSE') and therefore automatically receives a score of '2'.
Evidence
<p>[13] Financial Times Markets Data (webpage) Accessed 13/10/2020 https://markets.ft.com/data/equities/tearsheet/summary?s=ACM%3ANYQ</p>  <p>[11] Form 10-K 2018 Accessed 22/08/2019 https://investors.aecom.com/static-files/efc382c8-f77f-4456-b5a8-2f1e270b88f9</p> <p>[p.2] We completed the initial public offering of our common stock in May 2007 and these shares are traded on the New York Stock Exchange.</p> <p>[12] Proxy Statement 2019 Accessed 22/08/2019 https://investors.aecom.com/static-files/be1e7abb-9d32-43c2-ac07-e2c587cef5be</p> <p>[p.77] The following table sets forth information regarding the beneficial ownership of our common stock as of January 9, 2019, by:</p> <ul style="list-style-type: none"> • Each person or group of affiliated persons who we know beneficially owns more than 5% of our common stock; • Each of our directors and nominees; • Each of our NEOs; and • All of our directors and executive officers as a group. <p>Except as indicated in the footnotes to this table, the persons named in the table have sole voting and investment power with respect to all shares of common stock shown as beneficially owned by them, subject to community property laws. The table includes the number of shares underlying options and warrants that are exercisable within, and the number of shares of restricted stock units that settle within 60 days from January 9, 2019.</p>

Name and Address of Beneficial Owner(1)	Amount and Nature of Beneficial Ownership(2)	Percent of Class(%) (2)
FMR LLC(3) 82 Devonshire Street Boston, MA 02109	23,372,228	14.95%
PRIMECAP Management Company(4) 171 E. Colorado Blvd., 11 th Floor Pasadena, CA 91105	16,642,251	10.65%
The Vanguard Group(5) 100 Vanguard Boulevard Malvern, PA 19355	13,587,394	8.69%
Blackrock, Inc.(6) 55 East 52 nd Street New York, NY 10022	12,535,917	8.02%
Michael S. Burke(7)	1,201,944	*
James H. Fordyce(8)	147,676	*
Senator William H. Frist(8)	46,358	*
Linda Griego(8)	36,910	*
Steve A. Kandarian	0	*
Dr. Robert J. Routs(8)	25,062	*
Clarence T. Schmitz(8)	27,905	*
Douglas W. Stotlar(8)	49,099	*
Daniel R. Tishman(9)	123,271	*
General Janet C. Wolfenbarger, USAF Retired(8)	16,758	*
W. Troy Rudd(10)	51,034	*
Carla J. Christofferson(11)	9,574	*
John C. Vollmer(12)	33,488	*
Randall A. Wotring(13)	116,346	*
All director nominees and executive officers as a group (18 persons)	1,982,079	1.26%

* Indicates less than one percent.

Question

9.4 Does the company publish a percentage breakdown of its defence sales by customer?

Score

0

Comments

The company publishes the customers of less than 50% of its defence sales.

Evidence
[11] Form 10-K 2018

Accessed 22/08/2019

<https://investors.aecom.com/static-files/efc382c8-f77f-4456-b5a8-2f1e270b88f9>

[p.7] Our clients consist primarily of national, state, regional and local governments, public and private institutions and major corporations. The following table sets forth our total revenue attributable to these categories of clients for each of the periods indicated:

	Year Ended September 30, (\$ in millions)					
	2018		2017		2016	
U.S. Federal Government						
DCS	\$ 957.5	5%	\$ 687.7	4%	\$ 704.4	4%
CS	293.4	1	138.4	1	239.1	1
MS	3,424.3	17	3,122.3	17	3,032.8	18
Subtotal U.S. Federal Government	4,675.2	23	3,948.4	22	3,976.3	23
U.S. State and Local Governments	3,750.7	19	2,808.1	15	2,598.0	15
Non-U.S. Governments	2,200.6	11	1,980.4	11	1,641.5	9
Subtotal Governments	10,626.5	53	8,736.9	48	8,215.8	47
Private Entities (worldwide)	9,529.0	47	9,466.5	52	9,195.0	53
Total	\$ 20,155.5	100%	\$ 18,203.4	100%	\$ 17,410.8	100%

Other than the U.S. federal government, no single client accounted for 10% or more of our revenue in any of the past five fiscal years. Approximately 23%, 22% and 23% of our revenue was derived through direct contracts with agencies of the U.S. federal government in the years ended September 30, 2018, 2017 and 2016, respectively. One of these contracts accounted for approximately 2%, 3% and 3% of our revenue in the years ended September 30, 2018, 2017 and 2016, respectively. The work attributed to the U.S.

10. State-Owned Enterprises (SOEs)

Question
10.1 Does the SOE publish a breakdown of its shareholder voting rights?
Score
N/A
Comments
N/A
Evidence

Question
10.2 Are the SOE's commercial and public policy objectives publicly available?
Score
N/A
Comments
N/A
Evidence

Question
10.3 Is the SOE open and transparent about the composition of its board and its nomination and appointment process?
Score
N/A
Comments
N/A
Evidence

Question
10.4 Is the SOE's audit committee composed of a majority of independent directors?
Score
N/A
Comments
N/A
Evidence

Question
10.5 Does the SOE have a system in place to assure itself that asset transactions follow a transparent process to ensure they accord to market value?
Score
N/A
Comments
N/A
Evidence

List of Evidence & Sources

N o.	Type (Webpage or Document)	Name	Download Date	Link
01	Document	Anti-Corruption Policy	22/08/2019	https://www.aecom.com/content/wp-content/uploads/2019/02/anticorruption-policy-AECOM-global-feb2019.pdf
02	Document	Code of Conduct	22/08/2019	https://www.aecom.com/wp-content/uploads/2018/09/AECOM-Code-of-conduct_en.pdf
03	Webpage	Employee profiles – Mike Kostiw	22/08/2019	https://www.aecom.com/careers/people/mike/
04	Webpage	Ethics and Compliance Program	22/08/2019	https://www.aecom.com/about-aecom/ethics/program/
05	Webpage	Government relations	22/08/2019	https://www.aecom.com/about-aecom/government-relations/
06	Document	Annual Report 2018	22/08/2019	https://www.aecom.com/content/wp-content/uploads/2019/04/AECOM-2018-Annual-Report-Cover.pdf
07	Document	Sustainability Report 2017	22/08/2019	https://www.aecom.com/content/wp-content/uploads/2018/08/AECOM_2017_Sustainability_Report.pdf
08	Document	Corporate Governance Guidelines	22/08/2019	https://investors.aecom.com/static-files/d1206cf2-b313-4502-be58-469b2660a331
09	Document	Code of Ethics for Senior Financial Officers	22/08/2019	https://investors.aecom.com/static-files/58ab3c2b-c477-4ac4-be76-09cf79d91d8d
10	Webpage	The Network's Web Reporting System	22/08/2019	https://iwf.tnwgrc.com/aecom/InternationalCompanyLanguageSelection/tabid/186/language/en-US/InternationalSplashPage/tabid/183/language/en-US/Default.aspx
11	Document	Form 10-K 2018	22/08/2019	https://investors.aecom.com/static-files/efc382c8-f77f-4456-b5a8-2f1e270b88f9
12	Document	Proxy Statement 2019	22/08/2019	https://investors.aecom.com/static-files/be1e7abb-9d32-43c2-ac07-e2c587cef5be
13	Webpage	Financial Times Markets Data	13/10/2020	https://markets.ft.com/data/equities/tearsheet/summary?s=ACM%3ANYQ