

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

FINAL ASSESSMENT

ACCENTURE PLC

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 preliminary scores per section:

Section	Number of Questions*	Score Based on Publicly Available Information
1. Leadership and Organisational Culture	4	4/8
2. Internal Controls	6	3/12
3. Support to Employees	7	8/14
4. Conflict of Interest	4	4/8
5. Customer Engagement	7	4/14
6. Supply Chain Management	5	5/10
7. Agents, Intermediaries and Joint Ventures	10	3/20
8. Offsets	4	0/8
9. High Risk Markets	4	3/8
10. State-Owned Enterprises	0	N/A
TOTAL		34/102
BAND		D

*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>There is evidence that the company's Code of Business Ethics outlines the company's stance against bribery and corruption. It is clear that the Code of Business Ethics was authorised and endorsed by the company's leadership in the form of an introductory message signed by Chief Executive Officer. However, this message does not specifically mention anti-bribery and corruption and therefore a score of '1' applies.</p>		
Evidence		
<p>[1] Code of Business Ethics (Document) Accessed 17/04/2020 https://www.accenture.com/_acnmedia/PDF-63/Accenture-CoBE-Brochure-English.pdf#zoom=50 [p.3] PUTTING INTEGRITY INTO ACTION</p> <p>Welcome to the Accenture Code of Business Ethics</p> <p>At Accenture, our people care deeply about doing the right thing. Together, we have proven that we can succeed—providing value to our clients and shareholders and opportunities for our people—while being a powerful force for good. Our shared commitment to operating with the highest ethical standards and making a positive difference in everything we do is what makes Accenture special.</p> <p>In today's environment, we go beyond mere compliance; we innovate with integrity by using our understanding of technology and its impact on people to develop inclusive, responsible and sustainable solutions to complex business and societal challenges. To get this right, we must empower our people to make good decisions, act responsibly and speak up with confidence. With our Code of Business Ethics, we want to help our people make ethical behavior a natural part of what we do every day—with each other, our clients, our business partners, and our communities.</p> <p>Our Code is more than just a document...it's what we believe, how we live and how we lead. It's embedded in all we do. It's how we improve our business performance and build on Accenture's reputation in the marketplace. It's how we put our clients and our people first. It's our way of putting integrity into action...every one of us, in every moment, every day.</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <p>Julie Sweet Chief Executive Officer Accenture</p> </td> <td style="width: 50%; vertical-align: top;"> <p>Patrick Rowe Chief Compliance Officer & Deputy General Counsel Accenture</p> </td> </tr> </table> <p>[4] Corporate Citizenship Report 2019 (Document) Accessed 17/04/2020 https://www.accenture.com/_acnmedia/PDF-120/Accenture-Corporate-Citizenship-Report-2019.pdf [p.3] A LETTER TO OUR STAKEHOLDERS</p> <p>[p.4] Embedding our core values in ethical infrastructure. At Accenture, how we achieve success is as important as success itself. Our governance structure, Leadership Essentials, well-defined Code of Business Ethics and Conduct Counts program are all designed to help ensure that our people live our core values.</p>	<p>Julie Sweet Chief Executive Officer Accenture</p>	<p>Patrick Rowe Chief Compliance Officer & Deputy General Counsel Accenture</p>
<p>Julie Sweet Chief Executive Officer Accenture</p>	<p>Patrick Rowe Chief Compliance Officer & Deputy General Counsel Accenture</p>	

[signed]

Julie Sweet

Chief Executive Officer

[p.59] We are a member—and our CEO Julie Sweet is the co-chair—of the World Economic Forum (WEF) Partnering Against Corruption Initiative, which unites companies that have a zero-tolerance policy toward bribery and corruption in any form.

Question
<p>1.2. Does the company have a comprehensive anti-bribery and corruption policy that explicitly applies to both of the following categories:</p> <p>a) All employees, including staff and leadership of subsidiaries and other controlled entities; b) All board members, including non-executive directors.</p>
Score
1
Comments
<p>There is evidence that the company publishes an anti-bribery and corruption policy as part of its Code of Business Ethics, which applies to all employees, directors, as well as the staff and leadership of the company’s wider corporate group. There is evidence that the policy explicitly prohibits bribery.</p> <p>However, the company receives a score of ‘1’ because there is no evidence that the policy also prohibits facilitation payments or payments to public officials.</p>
Evidence
<p>[1] Code of Business Ethics (Document) Accessed 17/04/2020 https://www.accenture.com/_acnmedia/PDF-63/Accenture-CoBE-Brochure-English.pdf#zoom=50 [p.5] Who Must Comply</p> <p>Our Code of Business Ethics applies to all Accenture people—directors, officers and employees in every country—and every Accenture entity. In addition, third parties, such as consultants, agents and suppliers, are required to comply with the Code of Business Ethics when acting on Accenture’s behalf.</p> <p>DEFINITION</p> <p>What do we mean by Accenture entity?</p> <p>“Accenture entity” means any entity that is consolidated in Accenture’s financial statements or otherwise controlled by Accenture. Accenture’s General Counsel must approve any Accenture entity’s use of a code of conduct, in lieu of this Code of Business Ethics. With respect to entities in which Accenture has an interest but does not have control, we encourage them to adopt and follow the Code of Business Ethics as appropriate.</p> <p>Your Responsibilities</p> <p>Act ethically and comply with the law, the Code of Business Ethics and Accenture policies We each have a personal responsibility to act ethically and comply with the law, the Code of Business Ethics and Accenture policies and procedures at all times. Violations break trust with Accenture and our clients and may result in individual disciplinary action, up to and including termination of employment, and perhaps legal liability.</p> <p>In some cases, Accenture may have a legal or other obligation to report the results of an investigation to the appropriate law enforcement authorities, or may otherwise choose to do so. Accenture’s core values and ethics are global and consistent. We recognize that some business cultures have practices that may violate our core values and ethics, such that upholding them may be uncomfortable, even challenging. Doing the right thing often requires courage. Saying no to these practices does not mean we disrespect those cultures.</p> <p>[p.19] Anticorruption</p> <p>Part 1 of 3</p> <p>We do not give or accept bribes—including inappropriate gifts, meals, entertainment or travel—and we get approval before offering any gifts, meals, entertainment or travel to Public Officials.</p> <p>We comply with anticorruption laws without exception</p>

Accenture's stance on corruption, sometimes referred to as bribery, is very simple: Corruption is wrong, it is against the law and we don't give or accept bribes.

We comply with anticorruption laws—without exception, regardless of local business culture or practices. Even if our competitors give bribes or make questionable payments, Accenture has zero tolerance for bribery or any other activity that violates these laws.

[p.20] Examples of anticorruption laws with which we comply:

- . U.S. Foreign Corrupt Practices Act
- . UK Bribery Act
- . Local anticorruption laws wherever we do business

Do not give or accept bribes

We pride ourselves on our relationships with our clients and understand that cultivating those relationships often is best accomplished in social settings—such as meals, sporting events or other forms of entertainment. While ordinary relationship-building activities— including gifts, meals and entertainment—can be appropriate, we must also remain vigilant to ensure nothing we do could create even an appearance of impropriety.

Bribes are “anything of value” intended to secure an improper advantage or otherwise inappropriately influence the recipient. This means anything that is valued by the person that someone is attempting to influence—whether or not it has any commercial value. It does not matter whether the thing of value is funded by Accenture, a third party or from the employee's own personal resources. Merely offering something of value can violate the law, whether or not it is actually accepted or a benefit is received.

Examples of “anything of value”:

- Gifts or gift baskets
- Meals or drinks
- Entertainment such as theater and sports tickets
- Client travel expenses
- Accenture-branded items
- Invitations to marketing events
- Intangibles such as:
- Personal favors
- Loans
- Preferential treatment in connection with employment and internships

[p.23] Carefully review Business Intermediaries before entering into business with them

Because Accenture can be held responsible for bribes given by third party “Business Intermediaries” on Accenture's behalf—even if we did not approve or know of their actions—we carefully review potential Business Intermediaries before entering into business with them. To ensure we only work with reputable individuals and companies, we conduct due diligence on all Business Intermediaries prior to engaging them and repeat this process regularly for those individuals and companies with whom we have a long-term relationship.

[15] Standards Of Federal Business Ethics And Conduct (Document)

Accessed 20/04/2020

<https://www.accenture.com/acnmedia/PDF-33/Accenture-AFS-Standards-Federal-Business-Ethics-Conduct.pdf#zoom=50>

[p.9] 4.3. We do not make improper “contingent payments” to obtain Federal Government business. We do not make payments that are contingent solely on receiving Federal Government business to third parties, including Business Development Agents (“BD Agents”). No BD Agent will be paid on a contingent fee basis. “Contingent Fee” means any commission, percentage, brokerage, or other fee that is contingent upon the success that a person or concern has on securing a Government contract. See Policy AFS-1327, Business Intermediaries.

[6] 2019 Proxy Statement (Document)

Accessed 17/04/2020

<https://investor.accenture.com/~media/Files/A/Accenture-IR-V3/annual-shareholder-meeting/2020/accenture-2019-proxy-statement.pdf>

[p.2] Our Code of Business Ethics, which applies to all employees as well as all members of the Board, reinforces our core values and helps drive our culture of compliance, ethical conduct and accountability

[4] Corporate Citizenship Report 2019 (Document)

Accessed 17/04/2020

<https://www.accenture.com/acnmedia/PDF-120/Accenture-Corporate-Citizenship-Report-2019.pdf>

[p.59] Anticorruption policies and compliance

We are committed to conducting business ethically and leading by example. Our COBE and related anticorruption policies, both part of our global Ethics & Compliance program and human rights efforts, require our people, business partners and suppliers to comply with the anticorruption laws everywhere we do business, including:

- The US Foreign Corrupt Practices Act (FCPA).
- The Organization of Economic Cooperation and Development Convention on Combating Bribery of Public Officials in International Business Transactions.
- The United Nations Convention Against Corruption.
- The UK Bribery Act.

[9] Corporate Governance Guidelines (Document)

Accessed 01/07/2019

<https://www.accenture.com/acnmedia/PDF-89/Accenture-Corporate-Governance-Guidelines-updated-October-2018.pdf#zoom=50>

[p.4] Ethics, Conflicts and Board Conduct Members of the Board shall act at all times in accordance with Accenture's Code of Business Ethics, which is applicable to all directors as well as all other Accenture personnel. This includes, in particular but without limitation, strict adherence to Accenture's policies with respect to conflicts of interest, confidentiality, and ethical conduct in all business and personal dealings.

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 a designated board committee – the Audit Committee – is ultimately responsible for oversight of the company's compliance programme and Code of Business Ethics, which includes the company's anti-bribery and corruption policy.</p> <p>However, there is no clear evidence that this committee engages in formal oversight functions such as reviewing reports from management on the company's anti-bribery and corruption programme's performance, or the results of internal and external audits, or that it has the authority to require that changes are made.</p>
Evidence
<p>[2] Audit Committee Charter (Document) Accessed 30/06/2019 https://www.accenture.com/acnmedia/PDF-89/Accenture-Audit-Committee-Charter.pdf#zoom=50 [p.1] I.PURPOSE</p> <p>The Audit Committee (the "Committee") of the Board of Directors (the "Board") of Accenture plc (the "Company") shall discharge the Board's responsibilities with respect to oversight of the following:</p> <ul style="list-style-type: none"> (i) The quality and integrity of the Company's accounting and reporting practices and controls, and the financial statements and reports of the Company; (ii) The Company's compliance with legal and regulatory requirements; (iii) The independent auditor's qualifications and independence; and (iv) The performance of the Company's internal audit function and independent auditors. <p>[p.6] Legal/Compliance/General</p> <ul style="list-style-type: none"> • Review, with the Company's counsel, any legal matter that could have a significant impact on the Company's financial statements or operations; • Oversee the Company's compliance program and adherence to its Code of Business Ethics. This shall include a review and investigation of any matters pertaining to the integrity of management, including conflicts of interest; • Establish procedures for: (a) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, auditing or securities law matters; and (b) the confidential anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters, or securities law matters; and • Ensure that the Company maintains (either as an internal function or as an outsourced service) an internal audit function. <p>Reports</p> <ul style="list-style-type: none"> (i) Prepare all reports required of it to be included in the Company's proxy statement, pursuant to and in accordance with applicable rules and regulations of the Securities and Exchange Commission; (ii) Report regularly to the Board: a. with respect to any issues that arise regarding the quality or integrity of the Company's financial statements, the Company's compliance with legal and regulatory requirements, the performance and independence of the Company's independent auditors or the performance of the internal audit function;

[6] 2019 Proxy Statement (Document)

Accessed 17/04/2020

https://investor.accenture.com/~/_media/Files/A/Accenture-IR-V3/annual-shareholder-meeting/2020/accenture-2019-proxy-statement.pdf

[p.6] AUDIT COMMITTEE

The Audit Committee reviews our guidelines and policies with respect to risk assessment and management and our major financial risk exposures, along with the monitoring and control of these exposures. As needed, the committee reviews the risks believed to be the most important and, at a minimum, the chief operating officer provides the Audit Committee a quarterly update on the ERM program. The Audit Committee also discusses with the chairs of the Finance and Compensation Committees the risk assessment process for the risks overseen by those committees on at least an annual basis.

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 Compliance Officer – has ultimate responsibility for managing the company’s compliance and ethics programme, which is understood to include the company’s anti-bribery and corruption programme.</p> <p>However, there is no evidence that this individual has a direct reporting line to the board or board committee that provides oversight of the anti-bribery and corruption programme.</p>
Evidence
<p>[3] Press Release – Appointment of New Chief Compliance Officer (Webpage) Accessed 17/04/2020 https://newsroom.accenture.com/news/accenture-names-joel-unruch-general-counsel-secretary-and-chief-compliance-officer-succeeding-chad-erdee.htm?_ga=2.156085307.1862736486.1587117878-1345184663.1587117878&_gac=1.241314230.1587123422.EAlalQobChMI78XcvK_v6AIVm-vtCh0VRgQZEAAYASAAEglpePD_BwE JUNE 03, 2019</p> <p>Accenture Names Joel Unruch General Counsel, Secretary and Chief Compliance Officer, Succeeding Chad Jerdee</p> <p>NEW YORK; June 3, 2019 – Accenture (NYSE: ACN) has appointed Joel Unruch as general counsel, secretary and chief compliance officer. He succeeds Chad Jerdee, who is taking on a newly created role to lead Accenture’s global strategy and programs focused on responsible business, corporate sustainability and citizenship. These changes are effective September 1, 2019.</p> <p>Unruch is currently senior managing director — deputy general counsel and corporate secretary, with responsibility for Accenture’s corporate governance activities, working closely with its board of directors. He also leads the Legal organization’s activities related to global acquisitions, dispositions and strategic minority investments, as well as its ecosystem and alliances practice. Prior to joining Accenture in May 2011, Unruch was corporate counsel at Amazon.com and previously an associate at Cravath, Swaine & Moore LLP. In his new role, Unruch will have responsibility for leading the company’s Legal organization; serving as principal counsel to senior leadership and the board of directors; and managing the company’s legal, compliance and ethics programs. He will join Accenture’s Global Management Committee.</p>

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
1
Comments
<p>There is some evidence to suggest that the company recently conducted a risk assessment that was used to inform the design of its anti-corruption programme. However, there is no clear evidence that bribery and corruption risk assessments are reviewed on at least an annual basis, or that the results are reviewed at board level.</p> <p>It is noted that the company has broader risk assessment procedures in place, however there is no evidence that these assess bribery and corruption risk, nor that the results of such reviews are used to develop tailored mitigation plans and to update specific parts of the company's anti-bribery and corruption programme.</p>
Evidence
<p>[4] Corporate Citizenship Report 2019 (Document) Accessed 17/04/2020 https://www.accenture.com/acnmedia/PDF-120/Accenture-Corporate-Citizenship-Report-2019.pdf [p.59] We continually assess and refine our Ethics & Compliance program, including how we train our people. Our thorough approach provides a baseline of training to all Accenture people, with additional anticorruption and other compliance training for individuals in higher-risk roles and regions, including in-person training with local members of the Legal team in high-risk markets, reaffirming our commitment to anticorruption in markets where corruption is commonplace.</p> <p>Our Ethics & Compliance Hub launched in fiscal 2018, centralizing compliance-related content into one platform. In fiscal 2019, we added additional anticorruption tools to the hub including the Government Compliance Hub that streamlines how we better track engagements with government clients.</p> <p>In the past year, we again worked with outside counsel—including the former head of the U.S. Department of Justice’s Foreign Corrupt Policies Act division—to conduct a health check to assess the risk of our Anticorruption program. The assessment confirmed that our Anticorruption program continues to be among the most advanced and forward-thinking programs in the world.</p> <p>[6] 2019 Proxy Statement (Document) Accessed 17/04/2020 https://investor.accenture.com/~media/Files/A/Accenture-IR-V3/annual-shareholder-meeting/2020/accenture-2019-proxy-statement.pdf [p.6] RISK OVERSIGHT</p> <p>The Board is responsible for overseeing the Company’s enterprise risk management (“ERM”) program. As described more fully below, the Board fulfills this responsibility both directly and through its standing committees, each of which assists the Board in overseeing a part of the Company’s overall risk management.</p> <p>The Company’s chief operating officer, who is a member of our global management committee and reports to our chief executive officer, coordinates the Company’s ERM program. The responsibility for managing each of the highest-priority risks is assigned to one or more members of our global management committee. The Company’s ERM program is designed to identify, assess and manage the Company’s risk exposures. As part of its ERM program, the Company:</p> <ul style="list-style-type: none"> • identifies its material operational, strategic and financial risks; • develops plans to monitor, manage and mitigate these risks; and

- evaluates and prioritizes these risks by taking into account many factors, including the potential impact of risk events should they occur, the likelihood of occurrence and the effectiveness of existing risk mitigation strategies.

THE BOARD

The Board plays a direct role in the Company's ERM program. In that regard, the Board receives quarterly reports from the chairs of each of the Board's committees, which include updates when appropriate, with respect to the risks overseen by the respective committees. In addition, the chief operating officer briefs the Board annually and provides a detailed review of the Company's ERM program, including the annual risk assessment process, program scope and status of priority risks, among other things. The committees of the Board oversee specific areas of the Company's risk management, which are described below.

AUDIT COMMITTEE

The Audit Committee reviews our guidelines and policies with respect to risk assessment and management and our major financial risk exposures, along with the monitoring and control of these exposures. As needed, the committee reviews the risks believed to be the most important and, at a minimum, the chief operating officer provides the Audit Committee a quarterly update on the ERM program. The Audit Committee also discusses with the chairs of the Finance and Compensation Committees the risk assessment process for the risks overseen by those committees on at least an annual basis

[2] Audit Committee Charter (Document)

Accessed 30/06/2019

https://www.accenture.com/_acnmedia/PDF-89/Accenture-Audit-Committee-Charter.pdf#zoom=50

[p.5] Risk Management

Discuss the Company's guidelines, policies and processes with respect to risk assessment and risk management, including by reviewing enterprise risks, the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures. As needed, such reviews shall include reviews with the Chief Operating Officer (or such other executive or executives with primary responsibility for risk oversight) of the Company's enterprise risks and risk management. In addition, the reviews shall include an annual review with the chair of each of the Compensation Committee and the Finance Committee of the risk assessment process undertaken by those committees with respect to the risks overseen by those committees, and an annual update to the Board with respect to oversight of risk management.

[21] Global Reporting Initiative Content Index (Document)

Accessed 21/04/2020

https://www.accenture.com/_acnmedia/PDF-97/Accenture-Global-Reporting-Initiative-Content-Index.pdf#zoom=50

[p.2] 102-11: Precautionary Principle or approach

Accenture's Enterprise Risk Management program results in an annual priority list of Company-level risks. To determine these risks, we

- identify material operational, strategic and financial risks;
- evaluate the potential impact, the likelihood of occurrence and the effectiveness of the Company's existing risk mitigation strategy; and
- develop plans to monitor, manage and mitigate these risks. We prioritize environment specific risks based on factors such as materiality of operational risks (e.g. the need to reduce travel-related GHG emissions), and importance to clients, employees and the Company as a whole.

[1] Code of Business Ethics (Document)

Accessed 17/04/2020

https://www.accenture.com/_acnmedia/PDF-63/Accenture-CoBE-Brochure-English.pdf#zoom=50

[p.36] Commit to what we can deliver

Be aware of the potential limits on the scope of our business and seek appropriate input and approvals before committing to expand into new lines of business or new geographies or implementing new technologies.

When pursuing an opportunity or planning a project, balance collaborative, efficient and informed decision making among key stakeholders with the accountabilities described in our operating model so that the right person or team makes the ultimate decision.

Proactively identify potential client conflicts of interest and resolve or manage them (with leadership consultation) prior to entering into engagements.

For each opportunity, develop a negotiation strategy and engage with our clients as one team, supported by robust internal review and relationship strategies.

Create thoughtful and robust risk management plans that clearly identify the risks with corresponding mitigating actions and ownership. Also, establish solution contingency based on the risks and the confidence in our mitigation plan.

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>There is some evidence to suggest that the company’s anti-corruption programme is subject to regular review. However there is no clear evidence that such reviews include a formal audit or review process, nor is there evidence that high-level findings are presented to the board or that a specific individual or body has responsibility for making improvements to the programme.</p>
Evidence
<p>[4] Corporate Citizenship Report 2019 (Document) Accessed 17/04/2020 https://www.accenture.com/ acnmedia/PDF-120/Accenture-Corporate-Citizenship-Report-2019.pdf [p.59] We continually assess and refine our Ethics & Compliance program, including how we train our people. Our thorough approach provides a baseline of training to all Accenture people, with additional anticorruption and other compliance training for individuals in higher-risk roles and regions, including in-person training with local members of the Legal team in high-risk markets, reaffirming our commitment to anticorruption in markets where corruption is commonplace.</p> <p>Our Ethics & Compliance Hub launched in fiscal 2018, centralizing compliance-related content into one platform. In fiscal 2019, we added additional anticorruption tools to the hub including the Government Compliance Hub that streamlines how we better track engagements with government clients.</p> <p>In the past year, we again worked with outside counsel—including the former head of the U.S. Department of Justice’s Foreign Corrupt Policies Act division—to conduct a health check to assess the risk of our Anticorruption program. The assessment confirmed that our Anticorruption program continues to be among the most advanced and forward-thinking programs in the world.</p>

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
1
Comments
<p>There is evidence that the company publicly commits to investigating incidents and that it has a specific procedure in place to deal with whistleblowing cases, which stipulates some of the documentation and actions that will be taken. There is also evidence that whistleblowing investigations are handled by an independent team.</p> <p>However, the company receives a score of ‘1’ because no evidence has been identified which describes the entire investigative process, from receipt to final outcome. There is also no evidence that the company commits to provide whistleblowers with updates on the outcome of investigations. Furthermore, there is no evidence that a central body reviews information on cases on at least an annual basis.</p>
Evidence
<p>[1] Code of Business Ethics (Document) Accessed 17/04/2020 https://www.accenture.com/acnmedia/PDF-63/Accenture-CoBE-Brochure-English.pdf#zoom=50 [p.8] How to raise concerns</p> <p>There are many ways to raise a concern, and the most effective way may depend on the nature of the concern. You can always raise a concern with your supervisor, career counselor, any Accenture Leader, Human Resources or Legal. You can always escalate your concern without fear of retaliation if you do not receive an acceptable response from your first point of contact.</p> <p>You may also visit the Accenture Business Ethics Helpline at https:// businessethicsline.com/accenture, where you may report your concern via the web or obtain a country-specific phone number to speak with an agent 24 hours a day, seven days a week. In most cases, you may remain anonymous when using the Accenture Business Ethics Helpline; however, in certain countries this may not be the case due to local legal restrictions.</p> <p>You can find more detail on how to raise concerns in Policy 1000 - Raising Legal and Ethical Concerns and Prohibiting Retaliation.</p> <p>[p.52] Investigations, Litigation and Audits</p> <p>We comply and cooperate fully with investigations, litigation and audits; we let the professionals investigate and work only with authorized personnel; and we identify and preserve relevant information and protect confidential communications.</p> <p>Comply and cooperate fully with investigations, litigation and audits Whenever you are involved in internal or government investigations, ongoing litigation or audits, cooperate fully with investigative instructions and tell the whole truth.</p> <p>Let the professionals investigate and work only with authorized personnel Never initiate an investigation yourself—all requests to conduct internal investigations must be escalated to and authorized by Corporate Investigations or Global Asset Protection. Work only with authorized Legal personnel to respond to litigation or subpoenas (including client requests) or to requests from the government, law enforcement, external auditors or regulatory agencies.</p> <p>Identify and preserve relevant information and protect confidential communications Assist with the identification, collection and preservation of documents, data and information in connection with investigations, litigation and audits. Never conceal, change or destroy documents, data or information when you know of or anticipate an investigation, litigation or audit. Keep strictly confidential all information communicated in the course of an investigation, litigation matter or audit.</p>

[5] Raising Legal and Ethical Concerns and Prohibiting Retaliation (Document)

Accessed 30/06/2019

https://www.accenture.com/_acnmedia/PDF-71/Accenture-Raising-Legal-and-Ethical-Concerns-and-Prohibiting-Retaliation

[p.3] 2. What happens after a concern is raised

We take seriously all concerns raised, including allegations of retaliation. The way in which we handle a concern will depend on its nature and severity. We may handle through discussions with relevant work colleagues, Accenture Leaders, or Human Resources, or with formal investigations. But however, you raise your concern, we will always seek to ensure that it is handled by the most appropriate global or local team or people within Accenture.

Accenture will handle all concerns raised with appropriate confidentiality and with a high degree of sensitivity. All those involved in investigating and/ or addressing an allegation will respect the need for confidentiality wherever reasonably possible. In some situations, privacy restrictions may also mean that we cannot disclose the actions that are taken to resolve a particular concern.

3. Responsibilities when someone raises a concern to you

If you are contacted about a potential violation of any law, or violation of the Code of Business Ethics or an Accenture policy you must take the concern seriously and take action which, in some situations, will mean referring the concern promptly to Human Resources or to the Legal Group. You should use your good judgment in deciding on the appropriate course of action. In any event, if you are contacted about any concern that you think is (or might be) a violation of any law, please reach out promptly to the Legal Group.

If someone is seeking your guidance, take the time to give them the information they need to make the right decision. If you are not sure what to say or do, reach out to an Accenture Leader, Human Resources or the Legal Group to get the guidance or input you need to determine the best way to address the concern.

[7] Frequently Asked Questions (Webpage)

Accessed 01/07/2019

<https://secure.ethicspoint.com/domain/media/en/gui/50440/faq.html>

What happens after my report is made?

NAVEX Global will prepare a written report of your concern and then the report is sent to Accenture's Corporate Investigations team for proper handling. The Corporate Investigations team will identify the appropriate team to review the report, which, in addition to Corporate Investigations, may include Human Resources, Employee Relations, Global Asset Protection or other subject matter experts within Accenture.

That team may reach out to you directly or through the Business Ethics Helpline to ensure that they fully understand your concern. They will then take the necessary steps to address your concern.

Any team who receives your report has been trained to handle your report in accordance with Accenture's non-retaliation and data privacy policies.

[...]

What if I remember something important after I make my report? Or what if the company has further questions for me concerning my report?

When you make a report, you will be given a report number and PIN. You will be able to use these details to log into the Business Ethics Helpline to review any messages from the team that has been assigned to review your concern or to provide further information. If you have provided your name, someone will contact you after you have filed your report and you will be able to directly reach out to the team assigned to your report if you have any further information.

Question
2.4. Does the company have appropriate arrangements in place to ensure the quality of investigations?
Score
1
Comments
<p>There is evidence that the company assures itself of the quality of its internal investigations, stating that investigative teams are trained to perform their roles. There is also some evidence that there is a system in place for escalating concerns if an unacceptable response is not received in the first instance.</p> <p>However, the company receives a score of ‘1’ because it does not provide further details with regards to how complaints about the investigation process are handled, or who is responsible for the handling of such complaints. There is also no evidence that the company reviews its investigations procedure at least every three years or in response to any changes in the regulatory environment.</p>
Evidence
<p>[1] Code of Business Ethics (Document) Accessed 17/04/2020 https://www.accenture.com/_acnmedia/PDF-63/Accenture-CoBE-Brochure-English.pdf#zoom=50 [p.8] HOW TO RAISE CONCERNS</p> <p>There are many ways to raise a concern, and the most effective way may depend on the nature of the concern. You can always raise a concern with your supervisor, career counselor, any Accenture Leader, Human Resources or Legal. You can always escalate your concern without fear of retaliation if you do not receive an acceptable response from your first point of contact.</p> <p>[p.52] Investigations, Litigation and Audits We comply and cooperate fully with investigations, litigation and audits; we let the professionals investigate and work only with authorized personnel; and we identify and preserve relevant information and protect confidential communications.</p> <p>[...]</p> <p>Let the professionals investigate and work only with authorized personnel Never initiate an investigation yourself—all requests to conduct internal investigations must be escalated to and authorized by Corporate Investigations or Global Asset Protection. Work only with authorized Legal personnel to respond to litigation or subpoenas (including client requests) or to requests from the government, law enforcement, external auditors or regulatory agencies.</p> <p>[7] Frequently Asked Questions (Webpage) Accessed 01/07/2019 https://secure.ethicspoint.com/domain/media/en/gui/50440/faq.html What happens after my report is made?</p> <p>NAVEX Global will prepare a written report of your concern and then the report is sent to Accenture’s Corporate Investigations team for proper handling. The Corporate Investigations team will identify the appropriate team to review the report, which, in addition to Corporate Investigations, may include Human Resources, Employee Relations, Global Asset Protection or other subject matter experts within Accenture.</p> <p>That team may reach out to you directly or through the Business Ethics Helpline to ensure that they fully understand your concern. They will then take the necessary steps to address your concern.</p> <p>Any team who receives your report has been trained to handle your report in accordance with Accenture’s non-retaliation and data privacy policies.</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
<p>There is no evidence that the company has an investigative procedure which includes a commitment to report material findings to the board. Although there is evidence that indicates the company may report findings to the relevant authorities, there is no evidence that an appropriate senior individual is responsible for ensuring that the disclosure of criminal offences to relevant authorities is evaluated and acted upon if necessary.</p>
Evidence
<p>[1] Code of Business Ethics (Document) Accessed 17/04/2020 https://www.accenture.com/acnmedia/PDF-63/Accenture-CoBE-Brochure-English.pdf#zoom=50 [p.5] Your responsibilities We each have a personal responsibility to act ethically and comply with the law, the Code of Business Ethics and Accenture policies and procedures at all times. Violations break trust with Accenture and our clients and may result in individual disciplinary action, up to and including termination of employment, and perhaps legal liability. In some cases, Accenture may have a legal or other obligation to report the results of an investigation to the appropriate law enforcement authorities, or may otherwise choose to do so.</p> <p>[5] Raising Legal and Ethical Concerns and Prohibiting Retaliation (Document) Accessed 30/06/2019 https://www.accenture.com/acnmedia/PDF-71/Accenture-Raising-Legal-and-Ethical-Concerns-and-Prohibiting-Retaliation [p.2] 1. Raising concerns [...] Nothing in this policy or in any agreement between you and Accenture is intended to prohibit you (with or without notice to Accenture) from reporting possible violations of laws or regulations to a governmental agency, regulatory body, or a local authority, or from making disclosures that are protected under whistleblower laws and regulations.</p> <p>[p.3] 2. What happens after a concern is raised We take seriously all concerns raised, including allegations of retaliation. The way in which we handle a concern will depend on its nature and severity. We may handle through discussions with relevant work colleagues, Accenture Leaders, or Human Resources, or with formal investigations. But however you raise your concern, we will always seek to ensure that it is handled by the most appropriate global or local team or people within Accenture.</p> <p>[22] Annual Report 2019 (Document) Accessed 21/04/2020 https://www.accenture.com/acnmedia/Accenture/Conversion-Assets/DotCom/Documents/Global/PDF/Dualpub_27/Accenture-Fiscal-2019-Annual-Report.pdf [p.16] • U.S. government contracting regulations impose strict compliance and disclosure obligations. Disclosure is required if certain company personnel have knowledge of “credible evidence” of a violation of federal criminal laws involving fraud, conflict of interest, bribery or improper gratuity, a violation of the civil U.S. False Claims Act or receipt of a significant overpayment from the government. Failure to make required disclosures could be a basis for suspension and/or debarment from federal government contracting in addition to breach of the specific contract and could also impact contracting beyond the U.S. federal level. Reported matters also could lead to audits or investigations and other civil, criminal or administrative sanctions.</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, bribery or corruption-related investigations or associated 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
1
Comments
<p>There is evidence that the company provides ethics and compliance training for all employees, which is understood to include its anti-bribery and corruption policy. The company indicates that employees must undertake and refresh this training on an annual basis.</p> <p>However, the company receives a score of ‘1’ because there is no clear evidence that this training applies to employees in all countries and regions of operation or in all appropriate languages. There is also no clear publicly available evidence that this training covers the whistleblowing options available to employees.</p>
Evidence
<p>[4] Corporate Citizenship Report 2019 (Document) Accessed 17/04/2020 https://www.accenture.com/acnmedia/PDF-120/Accenture-Corporate-Citizenship-Report-2019.pdf [p.56] Building a strong ethical culture</p> <p>In today’s evolving business, legal and regulatory landscape, making the right decision can be difficult. To help our people make ethical choices and consider the impacts of their decisions, we rely on our well-defined Code of Business Ethics (COBE). As we continue to build our ethical culture and support our teams with identifying legal requirements and risks, one ongoing challenge is to help ensure that we consistently model appropriate behaviors.</p> <p>So that our people can better understand and fully engage with our COBE, we offer a wide range of resources, including annual required Ethics & Compliance trainings, a Making Good Decisions tool, our COBE toolkit with downloadable job aids, an ethics helpline and an on-demand anonymous chatbot. The input we gain by monitoring these resources allows us to tailor our trainings and communications based on our people’s real-time needs.</p> <p>[p.57] We continue to evolve our required Ethics & Compliance training with short, interactive and visually engaging courses. Individuals must complete all required Ethics & Compliance training by July 31 each year to be fully eligible for year-end rewards (as permitted by law). Our goal is to maintain our high completion rates for trainings globally and to continue to evaluate our trainings to make sure they remain effective.</p> <p>[p.59] We continually assess and refine our Ethics & Compliance program, including how we train our people. Our thorough approach provides a baseline of training to all Accenture people, with additional anticorruption and other compliance training for individuals in higher-risk roles and regions, including in-person training with local members of the Legal team in high-risk markets, reaffirming our commitment to anticorruption in markets where corruption is commonplace.</p> <p>[1] Code of Business Ethics (Document) Accessed 17/04/2020 https://www.accenture.com/acnmedia/PDF-63/Accenture-CoBE-Brochure-English.pdf#zoom=50 [p.5] Who Must Comply</p> <p>Our Code of Business Ethics applies to all Accenture people—directors, officers and employees in every country—and every Accenture entity. In addition, third parties, such as consultants, agents and suppliers, are required to comply with the Code of Business Ethics when acting on Accenture’s behalf.</p> <p>[p.8] How to raise concerns</p>

There are many ways to raise a concern, and the most effective way may depend on the nature of the concern. You can always raise a concern with your supervisor, career counselor, any Accenture Leader, Human Resources or Legal. You can always escalate your concern without fear of retaliation if you do not receive an acceptable response from your first point of contact.

You may also visit the Accenture Business Ethics Helpline at <https://businessethicsline.com/accenture>, where you may report your concern via the web or obtain a country-specific phone number to speak with an agent 24 hours a day, seven days a week. In most cases, you may remain anonymous when using the Accenture Business Ethics Helpline; however, in certain countries this may not be the case due to local legal restrictions.

Question
<p>3.2. Does the company provide tailored training on its anti-bribery and corruption programme for at least the following categories of employees:</p> <ul style="list-style-type: none"> a) Employees in high risk positions, b) Middle management, c) Board members.
Score
1
Comments
<p>There is evidence that the company provides tailored anti-bribery and corruption training to employees in high risk positions. However, it is not clear from the available evidence that employees in high risk positions are required to undertake and refresh their training on at least an annual basis. There is also no evidence that the company provides tailored anti-bribery and corruption training to middle management or board members.</p>
Evidence
<p>[4] Corporate Citizenship Report 2018 (Document) Accessed 30/06/2019 https://www.accenture.com/_acnmedia/Accenture/Redesign-Assets/DotCom/Documents/Global/1/Accenture-Corporate-Citizenship-Report-2018.pdf#zoom=50</p> <p>[p.56] So that our people can better understand and fully engage with our COBE, we offer a wide range of resources, including annual required Ethics & Compliance trainings, a Making Good Decisions tool, our COBE toolkit with downloadable job aids, an ethics helpline and an on-demand anonymous chatbot. The input we gain by monitoring these resources allows us to tailor our trainings and communications based on our people's real-time needs.</p> <p>[p.57] We continue to evolve our required Ethics & Compliance training with short, interactive and visually engaging courses. Individuals must complete all required Ethics & Compliance training by July 31 each year to be fully eligible for year-end rewards (as permitted by law). Our goal is to maintain our high completion rates for trainings globally and to continue to evaluate our trainings to make sure they remain effective.</p> <p>[p.59] We continually assess and refine our Ethics & Compliance program, including how we train our people. Our thorough approach provides a baseline of training to all Accenture people, with additional anticorruption and other compliance training for individuals in higher-risk roles and regions, including in-person training with local members of the Legal team in high-risk markets, reaffirming our commitment to anticorruption in markets where corruption is commonplace.</p>

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 evidence that the company measures and reviews the effectiveness of its ethics and compliance training and communication programme, which includes anti-corruption training. There is evidence that the company has a system to do this, for example through staff surveys and monitoring the use of ethics and compliance resources, and that the company monitors the number of personnel trained and completion rates. There is evidence that the company uses the results of such reviews to update the company's ethics and compliance communications and training programme.</p> <p>The company receives a score of '1' because it is unclear whether the company conducts a full review of its ethics and compliance communications and training programme at least every three years.</p>
Evidence
<p>[4] Corporate Citizenship Report 2019 (Document) Accessed 17/04/2020 https://www.accenture.com/acnmedia/PDF-120/Accenture-Corporate-Citizenship-Report-2019.pdf [p.56] Building a strong ethical culture In today's evolving business, legal and regulatory landscape, making the right decision can be difficult. To help our people make ethical choices and consider the impacts of their decisions, we rely on our well-defined Code of Business Ethics (COBE). As we continue to build our ethical culture and support our teams with identifying legal requirements and risks, one ongoing challenge is to help ensure that we consistently model appropriate behaviors.</p> <p>So that our people can better understand and fully engage with our COBE, we offer a wide range of resources, including annual required Ethics & Compliance trainings, a Making Good Decisions tool, our COBE toolkit with downloadable job aids, an ethics helpline and an on-demand anonymous chatbot. The input we gain by monitoring these resources allows us to tailor our trainings and communications based on our people's real-time needs.</p> <p>[p.57] We continue to evolve our required Ethics & Compliance training with short, interactive and visually engaging courses. Individuals must complete all required Ethics & Compliance training by July 31 each year to be fully eligible for year-end rewards (as permitted by law). In fiscal 2019, we achieved completion rates of more than 99% across all our employees. Our goal is to maintain our high completion rates for trainings globally and to continue to evaluate our trainings to make sure they remain effective.</p> <p>[...]</p> <p>We believe local actions create global impact. We are pleased to see continued adoption of Conduct Counts across our geographies, with local leaders embracing the program and setting the "tone from the top" by encouraging improvement of our professional environment by visibly modeling good behavior and holding themselves and others accountable. As the program continues to grow and local learning sessions and focus groups take place, we see our people becoming more comfortable about speaking up, resulting in individual and workplace changes. Survey data is driving our training and development programs to make sure we are meeting the needs of our people. Because we are a global organization, we can leverage scale to improve programming.</p> <p>[p.59] We continually assess and refine our Ethics & Compliance program, including how we train our people. Our thorough approach provides a baseline of training to all Accenture people, with additional anticorruption and other compliance training for individuals in higher-risk roles and regions, including in-person training with local members of the Legal team in high-risk markets, reaffirming our commitment to anticorruption in markets where corruption is commonplace.</p> <p>Our Ethics & Compliance Hub launched in fiscal 2018, centralizing compliance-related content into one platform. In fiscal 2019, we added additional anticorruption tools to the hub including the Government Compliance Hub that streamlines how we better track engagements with government clients.</p>

In the past year, we again worked with outside counsel—including the former head of the U.S. Department of Justice’s Foreign Corrupt Policies Act division—to conduct a health check to assess the risk of our Anticorruption program. The assessment confirmed that our Anticorruption program continues to be among the most advanced and forward-thinking programs in the world.

[p.72] Ethics Training

We will strive to maintain employee completion rates in the high 90th percentile for our Ethics & Compliance training each year.

In fiscal 2019, we maintained employee completion rates of more than 99% for our Ethics & Compliance training (up from 98% in fiscal 2018).

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 for employees incorporate ethical and anti-bribery and corruption principles. The company indicates that employees must complete its ethics and compliance training in order to be eligible for any annual rewards.</p> <p>However, there is no evidence to suggest that incentives are designed to reward behaviour in line with the company’s ethical values as identified through performance appraisals or conduct in the workplace. In addition, it is not clear whether financial rewards must be proportionate to the employee’s salary in the case of high risk employees, such as sales roles.</p>
Evidence
<p>[4] Corporate Citizenship Report 2019 (Document) Accessed 17/04/2020 https://www.accenture.com/_acnmedia/PDF-120/Accenture-Corporate-Citizenship-Report-2019.pdf</p> <p>[p.55] Our core values, including our commitment to doing business ethically, legally and with integrity, are the foundation of our company’s culture. Responsibility to advance corporate citizenship at Accenture starts at the top, with our Board, our executive chairman and our chief executive officer, and cascades through our business, including use of performance objectives relating to corporate citizenship.</p> <p>[p.57] We continue to evolve our required Ethics & Compliance training with short, interactive and visually engaging courses. Individuals must complete all required Ethics & Compliance training by July 31 each year to be fully eligible for year-end rewards (as permitted by law).</p>

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
<p>There is evidence that the company commits to support employees to “make good decisions” and “do the right thing” when faced with ethical dilemmas in the workplace. However, there is no clear evidence that the company clearly commits to support or protect employees who refuse to act unethically, even where such actions result in a loss to the company, nor that it assures itself of employees’ confidence in this commitment.</p>
Evidence
<p>[1] Code of Business Ethics (Document) Accessed 17/04/2020 https://www.accenture.com/acnmedia/PDF-63/Accenture-CoBE-Brochure-English.pdf#zoom=50 [p.5] Your Responsibilities</p> <p>Act ethically and comply with the law, the Code of Business Ethics and Accenture policies</p> <p>We each have a personal responsibility to act ethically and comply with the law, the Code of Business Ethics and Accenture policies and procedures at all times. Violations break trust with Accenture and our clients and may result in individual disciplinary action, up to and including termination of employment, and perhaps legal liability. In some cases, Accenture may have a legal or other obligation to report the results of an investigation to the appropriate law enforcement authorities, or may otherwise choose to do so.</p> <p>Accenture’s core values and ethics are global and consistent. We recognize that some business cultures have practices that may violate our core values and ethics, such that upholding them may be uncomfortable, even challenging. Doing the right thing often requires courage. Saying no to these practices does not mean we disrespect those cultures.</p> <p>[p.7] Making good decisions</p> <p>Not every issue that comes up has a clear path to resolution. In difficult situations use judgment and involve others to help make good decisions.</p> <p>HOW-TO Making Good Decisions</p> <p>Unsure about any conduct or decision? Ask the following questions:</p> <ul style="list-style-type: none"> • Obligations under the law - Could it be against the law? • Obligations to Accenture - Could it violate our core values, Code of Business Ethics or policies? • Obligations to others - Could it breach an obligation to a client or other business partner (for example, contracts or client codes of conduct or policies)? • Do no harm - Could it cause harm to any person, our individual reputations or Accenture’s brand, reputation, financial performance or business relationships? <p>If the answer is “yes” to any of the questions above—don’t do it.</p> <p>If unsure, ask a supervisor, career counselor, any Accenture Leader, Human Resources or Legal. If uncomfortable asking a question or raising a concern via these channels, use the Accenture Business Ethics Helpline.</p> <p>[p.11] We expect more from Accenture Leaders: We hold Accenture Leaders to the highest standard of modeling respectful behavior, taking action when they see misconduct and ensuring there is no retaliation against anyone who speaks up in good faith. It is not just an expectation—it is an obligation. In some cultures, respect for leadership can make it difficult for more junior people to disagree or provide critical feedback, so we expect Accenture Leaders to create an environment where people feel comfortable raising their concerns.</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
2
Comments
<p>There is evidence that the company promotes a clear policy of non-retaliation against both whistleblowers and employees who report bribery and corruption incidents. This policy applies to all employees across the organisation, including those engaged by the group as third parties and suppliers. There is evidence that the company commits to assure itself of its employees' confidence in this commitment through periodic anonymised surveys.</p>
Evidence
<p>[1] Code of Business Ethics (Document) Accessed 17/04/2020 https://www.accenture.com/_acnmedia/PDF-63/Accenture-CoBE-Brochure-English.pdf#zoom=50 [p.5] Who Must Comply</p> <p>Our Code of Business Ethics applies to all Accenture people—directors, officers and employees in every country—and every Accenture entity. In addition, third parties, such as consultants, agents and suppliers, are required to comply with the Code of Business Ethics when acting on Accenture's behalf.</p> <p>DEFINITION</p> <p>What do we mean by Accenture entity?</p> <p>"Accenture entity" means any entity that is consolidated in Accenture's financial statements or otherwise controlled by Accenture. Accenture's General Counsel must approve any Accenture entity's use of a code of conduct, in lieu of this Code of Business Ethics. With respect to entities in which Accenture has an interest but does not have control, we encourage them to adopt and follow the Code of Business Ethics as appropriate.</p> <p>[p.8] HOW TO RAISE CONCERNS</p> <p>Speak up if you experience or witness disrespectful, inappropriate, fraudulent, unethical or illegal behavior, including concerns about retaliation.</p> <p>[...]</p> <p>You can always escalate your concern without fear of retaliation if you do not receive an acceptable response from your first point of contact.</p> <p>[p.10] MAKE YOUR CONDUCT COUNT</p> <p>Respect, inclusiveness and shared ethical values are at the heart of Accenture's culture and grounded in our core values. Making your conduct count is about fostering these values and describes behaviors that we expect from—and for—our people so that they can be at their best each day. There are five ways to make sure your conduct counts.</p> <p>Speaking Up and Zero Tolerance for Retaliation</p> <p>We speak up about concerns knowing Accenture never tolerates retaliation.</p> <p>[p.11] We have zero tolerance for retaliation</p> <p>Accenture has zero tolerance for retaliation against anyone who speaks up in good faith. Retaliation means any kind of unfair treatment, whether subtle or overt. There are serious consequences for retaliation, up to and including dismissal.</p>

[6] 2019 Proxy Statement (Document)

Accessed 17/04/2020

https://investor.accenture.com/~/_media/Files/A/Accenture-IR-V3/annual-shareholder-meeting/2020/accenture-2019-proxy-statement.pdf

[p.15] Ethics Concerns or Complaints?

Separately, we also have established mechanisms for receiving, retaining and addressing concerns or complaints. Our Code of Business Ethics and underlying policies prohibit any retaliation or other adverse action against anyone for raising a concern.

[5] Raising Legal and Ethical Concerns and Prohibiting Retaliation (Document)

Accessed 30/06/2019

https://www.accenture.com/_acnmedia/PDF-71/Accenture-Raising-Legal-and-Ethical-Concerns-and-Prohibiting-Retaliation

[p.4] 4. No Retaliation

Accenture prohibits and will not tolerate retaliation against any employee who: (1) comes forward to raise, in good faith, a concern about a violation of any law, a violation of the Code of Business Ethics or any Accenture policy; or (2) assists us, or a law enforcement authority, by providing information to address a concern. Accenture Leaders have a specific obligation to ensure that there is no retaliation against such employees. Retaliation may lead to disciplinary action being taken, up to (and including) termination of employment of the individual who is retaliating.

In this policy, when we refer to “retaliation” we mean unfair treatment of any kind that follows from the raising of a good faith concern (or any threat of such unfair treatment).

5. VIOLATION OF THIS POLICY

Accenture takes violations of this policy very seriously. Depending on the facts and wider circumstances involved, issues may require escalation and/or be dealt with as a disciplinary matter and may lead to disciplinary action being taken (up to, and including, termination of employment). Subject to any applicable legal requirements, it is in Accenture’s discretion as to how to respond to any violation of this policy. Any disciplinary matter will be dealt with in accordance with any local country laws that set out the scope and procedure for investigating, and dealing with, these issues.

[12] Accenture Supplier Standards of Conduct (Document)

Accessed 03/07/2019

https://www.accenture.com/_acnmedia/PDF-58/Accenture-Supplier-Standards-of-Conduct-Final-EN.pdf#zoom=50

[p.8] Violation of these Standards of Conduct or applicable laws

[...] Accenture suppliers must prohibit any retaliation against any Accenture supplier employee who: (1) comes forward to raise, in good faith, a concern about a violation of any law and/or any violation of these Standards of Conduct; or (2) assists Accenture, or a law enforcement authority, by providing information to address a concern. In these Standards, “retaliation” means unfair treatment of any kind that follows from the raising of a good faith concern (or any threat of such unfair treatment).

[4] Corporate Citizenship Report 2019 (Document)

Accessed 17/04/2020

https://www.accenture.com/_acnmedia/PDF-120/Accenture-Corporate-Citizenship-Report-2019.pdf

[p.57] Guiding our people’s behavior

The first fundamental behavior featured in COBE is “Make Your Conduct Count,” which articulates five locally relevant yet globally applicable standards to guide our people’s behavior across our unique and diverse “culture of cultures.” This framework creates a foundation for a positive, respectful and inclusive work environment that helps us inspire top talent, reflects who we are and who we want to be as a company, and how we work with clients, our partners and each other.

We believe these ethical behaviors are critical to the success of our business, and we continue to monitor the ethical environment through anonymous surveys. In early fiscal 2019, for the first time, we conducted our global survey concurrently in all countries in which Accenture operates. We will continue to run the global survey every two years; it will run again in the first quarter of fiscal 2021.

We believe local actions create global impact. We are pleased to see continued adoption of Conduct Counts across our geographies, with local leaders embracing the program and setting the “tone from the top” by encouraging improvement of our professional environment by visibly modeling good behavior and holding themselves and others accountable. As the program continues to grow and local learning sessions and focus groups take place, we see our people becoming more comfortable about speaking up, resulting in individual and workplace changes. Survey data is driving our training and development programs to make sure we are meeting the needs of our people. Because we are a global organization, we can leverage scale to improve programming.

[p.58] We have long-standing commitments to transparency and our clients and other stakeholders increasingly look to us for visibility into our human rights commitments and policies. Some of our key global policies are publicly available to show how we drive human rights within our organization. These include: Raising Legal and Ethical Concerns and Prohibiting Retaliation

[15] Standards Of Federal Business Ethics And Conduct (Document)

Accessed 20/04/2020

https://www.accenture.com/_acnmedia/PDF-33/Accenture-AFS-Standards-Federal-Business-Ethics-Conduct.pdf#zoom=50

[p.2] We will not tolerate retaliation against any employee who in good faith reports an ethical or legal concern. Employees who come forward with concerns play an important role in maintaining our ethical workplace.

[p.14] Nothing in Accenture or AFS company policy or in any agreement is intended to prohibit you (with or without notice to Accenture) from reporting possible violations of laws or regulations to a Governmental agency, regulatory body, or a local authority, or from making disclosures that are protected under whistleblower laws and regulations. As stated in Policy AFS-1000, Raising Legal & Ethical Concerns and Prohibiting Retaliation, we will not tolerate retaliation against any employee because he or she reported an ethical or legal concern.

Employees who do retaliate violate our ethical standards and will be subject to discipline including termination of employment. We take all allegations seriously and we resolve them in a standard, impartial process. We respect the privacy of our people.

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 provides multiple channels for its employees to report instances of suspected corrupt activity and seek advice on its anti-bribery and corruption programme. There is evidence that channels are sufficiently varied to allow the employee to raise concerns across the management chain and externally to an independently-operated helpline. These channels allow for confidential and, wherever possible, anonymous reporting. There is evidence that the channels are available and accessible to all employees in all jurisdictions where the company operates, including those employed by the group as third parties, suppliers and joint venture partners, and in all relevant languages.</p>
Evidence
<p>[1] Code of Business Ethics (Document) Accessed 17/04/2020 https://www.accenture.com/_acnmedia/PDF-63/Accenture-CoBE-Brochure-English.pdf#zoom=50 [p.8] How to raise concerns</p> <p>There are many ways to raise a concern, and the most effective way may depend on the nature of the concern. You can always raise a concern with your supervisor, career counselor, any Accenture Leader, Human Resources or Legal. You can always escalate your concern without fear of retaliation if you do not receive an acceptable response from your first point of contact.</p> <p>You may also visit the Accenture Business Ethics Helpline at https://businessethicsline.com/accenture, where you may report your concern via the web or obtain a country-specific phone number to speak with an agent 24 hours a day, seven days a week. In most cases, you may remain anonymous when using the Accenture Business Ethics Helpline; however, in certain countries this may not be the case due to local legal restrictions.</p> <p>[12] Accenture Supplier Standards of Conduct (Document) Accessed 03/07/2019 https://www.accenture.com/_acnmedia/PDF-58/Accenture-Supplier-Standards-of-Conduct-Final-EN.pdf#zoom=50 [p.7] 8.2 Accenture suppliers encourage a culture of transparency within their organization and supply chain and encourage employees to speak up with legal and ethical concerns, both through line management channels and/or formal reporting channels. Accenture suppliers must report suspected violations of these standards by the Accenture supplier (or by its own employees, contractors, sub-contractors or suppliers). Accenture suppliers must also report any specific issue of which they become aware regarding Accenture’s financial ...</p> <p>[p.8] ... affairs, accounting practices, auditing matters, corruption or fraud, or any behavior by Accenture employees which is inconsistent with the standards set out in this Code.</p> <p>8.3 Such reports must be made to the Accenture Business Ethics Helpline, where you may report your good faith concern via the web or obtain country-specific phone number to speak with an agent 24 hours a day, seven days a week: https://businessethicsline.com/accenture.</p> <p>In most cases, you may remain anonymous when using the Accenture Business Ethics Helpline; however, in certain countries this may not be the case due to local legal restrictions. Accenture suppliers must prohibit any retaliation against any Accenture supplier employee who: (1) comes forward to raise, in good faith, a concern about a violation of any law and/or any violation of these Standards of Conduct; or (2) assists Accenture, or a law enforcement authority, by providing information to address a concern. In these Standards, “retaliation” means unfair treatment of any kind that follows from the raising of a good faith concern (or any threat of such unfair treatment).</p>

[5] Raising Legal and Ethical Concerns and Prohibiting Retaliation (Document)

Accessed 30/06/2019

https://www.accenture.com/_acnmedia/PDF-71/Accenture-Raising-Legal-and-Ethical-Concerns-and-Prohibiting-Retaliation

[p.2] 1. Raising concerns

[...]

Raising concerns through Human Resources or Legal (or other specific points of contact)

You can always speak to other members of Human Resources or any member of the Legal Group regarding any concern ...

[p.3] ... you have, or if you are unsure how you should raise your concern.

In certain countries there may also be someone who is appointed as a specific point of contact to receive ethics and compliance concerns. Human Resources can confirm if your country has this point of contact.

Raising concerns through the Accenture Business Ethics Helpline

If you are not comfortable raising your concern through your line management or other trusted advisors, Human Resources or the Legal Group, you may visit the Accenture Business Ethics Helpline at <https://businessethicsline.com/accenture>, where you may report your concern via the web or obtain a country-specific phone number to speak with an agent 24 hours a day, seven days a week. In most cases, you may remain anonymous when using the Accenture Business Ethics Helpline; however, in certain countries this may not be the case due to local legal restrictions.

For cases involving personal misconduct that are referred via the Accenture Business Ethics Helpline, we may – depending on the nature and severity of the concern – decide to refer the matter to a local Human Resources or Legal team. This is because our local Human Resources and Legal teams are very often in the best position to handle and effectively resolve concerns involving personal misconduct.

[4] Corporate Citizenship Report 2019 (Document)

Accessed 17/04/2020

https://www.accenture.com/_acnmedia/PDF-120/Accenture-Corporate-Citizenship-Report-2019.pdf

[p.57] We are committed to providing a positive, respectful and inclusive work environment. With the highest standards of behavior, we put integrity into action every day. This means we have zero tolerance for any form of harassment. We take all concerns raised—whether to a supervisor, career counselor, an Accenture Leader, or Human Resources or Legal representative—seriously. Concerns may also be reported anonymously, where legal restrictions allow, to the Accenture Business Ethics Helpline 24 hours a day, seven days a week.

[17] Corporate governance FAQs (Webpage)

Accessed 17/04/2020

<https://www.accenture.com/us-en/about/governance/company-faqs?src=PSEARCH>

Q: How can I contact the Accenture Ethics and Compliance Program?

Contact the program at the Ethics and Compliance Mailbox.

Q: How do I report a concern to the Accenture Business Ethics Helpline?

To report specific concerns, visit the Accenture Business Ethics Helpline, where you may report your concern via the web or obtain a country-specific phone number to speak with an agent 24 hours a day, seven days a week. In most cases, you may remain anonymous when using the Accenture Business Ethics Helpline; however, in certain countries this may not be the case due to local legal restrictions.

You should use the Accenture Business Ethics Helpline only to make a good faith claim. Accenture takes all allegations seriously.

[15] Standards Of Federal Business Ethics And Conduct (Document)

Accessed 20/04/2020

https://www.accenture.com/_acnmedia/PDF-33/Accenture-AFS-Standards-Federal-Business-Ethics-Conduct.pdf#zoom=50

[p.2] If you have any questions about these Standards or how they affect your daily work, please send an email to AFS Legal Compliance.

[p.7] AFS company people with any question about whether a payment could constitute a kickback must contact AFS Legal.

[p.14] Do's and Don'ts of U.S. Federal Government Business Interactions

- Do consult Legal with any questions about business transactions with the Federal Government.

[...]

Reporting

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

[7] Frequently Asked Questions (Webpage)

Accessed 01/07/2019

<https://secure.ethicspoint.com/domain/media/en/gui/50440/faq.html>

What is the Accenture Business Ethics Helpline?

Our Business Ethics Helpline is a confidential reporting tool managed by NAVEX Global through which you can raise any good faith concerns relating to disrespectful, inappropriate, fraudulent, unethical or illegal behavior, including concerns about retaliation. Concerns can be reported online through the website or via telephone. Please note the Business Ethics Helpline should not be used in place of contacting local authorities for emergency situations.

Who is NAVEX Global?

NAVEX Global is a third-party company contracted by Accenture to document concerns about potential workplace misconduct. Communication Specialists are available 24-hours a day, every day, to document your concerns, which will then be sent to Accenture's Corporate Investigations team for proper handling.

Reporting a Concern

How can I make a report?

You can make a report, 24-hours a day, every day, by clicking on "Report a Concern." You will then have the option to report your concerns via the website or by telephone.

What type of concerns should I report?

If you are located in Europe, reports may be limited to financial, accounting, auditing, antitrust, anti-corruption or other misconduct that significantly impacts Accenture. However, outside of Europe, you may report any good faith concern relating to disrespectful, inappropriate, fraudulent, unethical or illegal behavior, including concerns about retaliation.

If you have an urgent Information Security matter, please contact the Accenture Security Operations Center (ASOC) Hotline immediately at +1 202 728 0645 (24-hour service staffed by a security professional; accepts collect calls).

[...]

Can I report a concern anonymously?

Subject to local law, you do not have to give your name when you make a report in most geographies. Accenture does, however, encourage you to identify yourself when reporting a concern to make the process of investigating and addressing your concern more efficient—as this enables someone to contact you and gather additional information related to the issue that you have raised.

If you provide your name during the reporting process, Accenture will make reasonable efforts to handle your concern confidentially. In addition, Accenture prohibits retaliation against anyone who raises an issue in good faith or cooperates in a company investigation.

[6] 2019 Proxy Statement (Document)

Accessed 17/04/2020

<https://investor.accenture.com/~media/Files/A/Accenture-IR-V3/annual-shareholder-meeting/2020/accenture-2019-proxy-statement.pdf>

[p.15] Ethics Concerns or Complaints?

Separately, we also have established mechanisms for receiving, retaining and addressing concerns or complaints. Our Code of Business Ethics and underlying policies prohibit any retaliation or other adverse action against anyone for raising a concern. Employees may raise concerns in a confidential and/or anonymous manner in accordance with the instructions for the Accenture Business Ethics Helpline, which are available on the website at the address below.

Website: <https://businessethicsline.com/accenture>

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
2
Comments
<p>There is evidence that the company formally addresses conflicts of interest as a corruption risk, and has a clear policy that defines conflicts of interest, including actual, potential and perceived conflicts. There is evidence that this policy explicitly covers all of the categories of possible conflicts listed in the guidance. There is also evidence that the company states that this policy applies to all employees and board members, including those of subsidiaries and other controlled entities.</p>
Evidence
<p>[1] Code of Business Ethics (Document) Accessed 17/04/2020 https://www.accenture.com/acnmedia/PDF-63/Accenture-CoBE-Brochure-English.pdf#zoom=50 [p.5] Who Must Comply</p> <p>Our Code of Business Ethics applies to all Accenture people—directors, officers and employees in every country—and every Accenture entity. In addition, third parties, such as consultants, agents and suppliers, are required to comply with the Code of Business Ethics when acting on Accenture’s behalf.</p> <p>DEFINITION</p> <p>What do we mean by Accenture entity?</p> <p>“Accenture entity” means any entity that is consolidated in Accenture’s financial statements or otherwise controlled by Accenture. Accenture’s General Counsel must approve any Accenture entity’s use of a code of conduct, in lieu of this Code of Business Ethics. With respect to entities in which Accenture has an interest but does not have control, we encourage them to adopt and follow the Code of Business Ethics as appropriate.</p> <p>[p.17] Personal Conflicts of Interest</p> <p>We ensure our personal interests and relationships don’t create conflicts for Accenture.</p> <p>Identify personal conflicts of interest Consistent with our core value of Stewardship, we owe a duty to Accenture to advance its business interests. A personal conflict of interest is a situation where your own personal interests (or those of a family member or close friend) can affect your ability to act in Accenture’s best interests, or interfere with your personal objectivity and obligations to Accenture.</p> <p>Acting in Accenture’s best interests means:</p> <ul style="list-style-type: none"> • We do not compete with Accenture • We do not use Accenture’s property or information, or our position, for our own personal gain (or that of family members or close friends) • We do not take opportunities for ourselves (or family members or close friends) that we discover through the use of Accenture’s property, information or otherwise through our position at Accenture <p>Our business is built on trust- based relationships—conflicts of interest risk undermining that trust. A failure to avoid, or properly deal with, a personal conflict can have very serious consequences—both for Accenture and for you personally.</p>

Examples of the consequences of personal conflicts of interest:

- People could question your integrity and therefore your reputation, and whether they want to work with you, or do business with Accenture
- Accenture's reputation or client relationships could be damaged
- Accenture could lose future business opportunities
- It could lead to disciplinary action being taken against you (up to, and including, termination of employment)
- Accenture could face litigation resulting in liability for Accenture (or individuals), including criminal and financial penalties

A personal conflict can arise in many different situations. Each of us is best qualified to identify when there is a personal conflict. Therefore, it is important to use good judgment to identify actual, potential or perceived personal conflicts of interest.

[p.18] Examples of situations that may present a personal conflict of interest:

- Personal investments or those of family members
- Outside activities
- Membership on boards of directors or advisory boards
- Charitable activities
- Starting a business and employment outside Accenture
- Family or personal relationships

Disclose personal conflicts of interests, get required approvals and follow any restrictions

We understand that personal conflicts occasionally arise in the ordinary course of business. When faced with a personal conflict of interest, the most important thing is to tell us about it as soon as you can, obtain any required approvals and follow any restrictions. A personal conflict of interest is often easy to resolve when it is disclosed early enough.

[p.24] Follow Accenture's procedures on interacting with Public Officials

Employees who interact with Public Officials, or who supervise others who do, must understand and abide by our procedures as well as the laws governing lobbying and contact with Public Officials, political contributions and campaign activity. As a general rule, refrain from activities that could place Accenture's name in a partisan political posture.

Follow Accenture's rules regarding political contributions and campaign activities

To avoid the appearance of impropriety or to prevent conflicts of interest, we prohibit corporate political contributions (both monetary and in-kind) to political candidates, political parties or party committee on behalf of Accenture and its clients.

[9] Corporate Governance Guidelines (Document)

Accessed 01/07/2019

<https://www.accenture.com/acnmedia/PDF-89/Accenture-Corporate-Governance-Guidelines-updated-October-2018.pdf#zoom=50>

[p.4] Ethics, Conflicts and Board Conduct

Members of the Board shall act at all times in accordance with Accenture's Code of Business Ethics, which is applicable to all directors as well as all other Accenture personnel. This includes, in particular but without limitation, strict adherence to Accenture's policies with respect to conflicts of interest, confidentiality, and ethical conduct in all business and personal dealings. Board members must be mindful of possible conflicts of interest, including anything that could impair their independence as a director under these Guidelines, and should discuss any issues with the CEO, the Chairman and the Lead Director, if any.

[17] Corporate governance FAQs (Webpage)

Accessed 17/04/2020

<https://www.accenture.com/us-en/about/governance/company-faqs?src=PSEARCH>

How are Board conflicts of interest defined and handled?

A: The members of our Board are expected to adhere to the principles set forth in Accenture's Code of Business Ethics, as well as our policies addressing conflicts of interest, confidentiality and ethical conduct in all business and personal dealings.

[15] Standards Of Federal Business Ethics And Conduct (Document)

Accessed 20/04/2020

<https://www.accenture.com/acnmedia/PDF-33/Accenture-AFS-Standards-Federal-Business-Ethics-Conduct.pdf#zoom=50>

[p.10] 5.1. We seek to understand and support the Federal Government's ethical standards for its employees and avoid exposing Government employees to personal conflicts of interest

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

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

[p.12] 6.2. We avoid putting AFS companies and Accenture in the position of an organizational conflict of interest

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

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>There is evidence that the company has procedures to manage conflicts of interest, including actual, potential and perceived conflicts. There is evidence that the Audit Committee is responsible for investigating potential violations of its conflict of interest policy, which is understood to extend to oversight of the policy implementation overall. The company states that disciplinary measures will apply if the conflicts of interest policy is breached.</p> <p>However, the company receives a score of ‘1’ because there is also no evidence that all employee and board member conflicts of interest declarations are recorded in a dedicated central register that is accessible to those responsible for oversight of the process. Furthermore, there is no evidence that the company provides examples of criteria for recusals.</p>
Evidence
<p>[1] Code of Business Ethics (Document) Accessed 17/04/2020 https://www.accenture.com/_acnmedia/PDF-63/Accenture-CoBE-Brochure-English.pdf#zoom=50 [p.17] Our business is built on trust-based relationships—conflicts of interest risk undermining that trust. A failure to avoid, or properly deal with, a personal conflict can have very serious consequences—both for Accenture and for you personally.</p> <p>EXAMPLE</p> <p>Examples of the consequences of personal conflicts of interest:</p> <p>[...]</p> <ul style="list-style-type: none"> • It could lead to disciplinary action being taken against you (up to, and including, termination of employment) • Accenture could face litigation resulting in liability for Accenture (or individuals), including criminal and financial penalties <p>[p.18] Disclose personal conflicts of interests, get required approvals and follow any restrictions</p> <p>We understand that personal conflicts occasionally arise in the ordinary course of business. When faced with a personal conflict of interest, the most important thing is to tell us about it as soon as you can, obtain any required approvals and follow any restrictions. A personal conflict of interest is often easy to resolve when it is disclosed early enough.</p> <p>[9] Corporate Governance Guidelines (Document) Accessed 01/07/2019 https://www.accenture.com/_acnmedia/PDF-89/Accenture-Corporate-Governance-Guidelines-updated-October-2018.pdf#zoom=50 [p.4] Ethics, Conflicts and Board Conduct Members of the Board shall act at all times in accordance with Accenture’s Code of Business Ethics, which is applicable to all directors as well as all other Accenture personnel. This includes, in particular but without limitation, strict adherence to Accenture’s policies with respect to conflicts of interest, confidentiality, and ethical conduct in all business and personal dealings. Board members must be mindful of possible conflicts of interest, including anything that could impair their independence as a director under these Guidelines, and should discuss any issues with the CEO, the Chairman and the Lead Director, if any.</p> <p>If a significant conflict arises and cannot be resolved, the director would be expected to resign. The Board is further</p>

[p.5] committed to full disclosure in accordance with all applicable requirements of potential conflicts and any waiver approved by the Board.

[2] Audit Committee Charter (Document)

Accessed 30/06/2019

https://www.accenture.com/_acnmedia/PDF-89/Accenture-Audit-Committee-Charter.pdf#zoom=50

[p.6] Legal/Compliance/General

[...]

(ii) Oversee the Company's compliance program and adherence to its Code of Business Ethics. This shall include a review and investigation of any matters pertaining to the integrity of management, including conflicts of interest;

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 which outlines controls to assess and regulate employment and offers of employment or consultancy engagement to current and recently departed public officials. There is evidence that the company requires legal approval for the initiation of any employment discussions with current or former public officials. There is also evidence that restrictions can be placed on the activities of former public officials upon joining the company, including whether they can have contact or a relationship with their former organisation on the company's behalf.</p> <p>The company receives a score of '1' because the publicly available evidence suggests that its policy applies specifically to the employment of current or former public officials in the United States. There is no publicly available evidence in relation to the company's policy regarding the recruitment of public officials in other jurisdictions. In addition, there is no evidence that the company's U.S. policy includes cooling-off periods.</p> <p>It is noted that the company makes reference to a policy entitled Recruiting of Government Employees / "Revolving Door" Recruiting, but this does not appear to be publicly accessible.</p>
Evidence
<p>[15] Standards Of Federal Business Ethics And Conduct (Document) Accessed 20/04/2020 https://www.accenture.com/_acnmedia/PDF-33/Accenture-AFS-Standards-Federal-Business-Ethics-Conduct.pdf#zoom=50</p> <p>[p.5] 2.1. We follow all restrictions applicable to employment discussions with current Federal Government employees</p> <p>Employment discussions between Accenture personnel and current Federal Government employees are restricted to avoid the appearance of a "conflict of interest." We will not engage in employment discussions with a current Federal Government employee while that employee is participating in any matter relating to Accenture. Given the complexities and risks in this area, AFS people must consult with AFS Recruiting (who, in turn, will consult with AFS Legal) before entering into any employment discussions with current Federal Government employees.</p> <p>See Policy AFS-9031, Recruiting of Government Employees / "Revolving Door" Recruiting.</p> <p>Back to Federal Standards at a Glance</p> <p>2.2. We observe "revolving-door" and Procurement Integrity Act restrictions applicable to former Federal Government personnel</p> <p>Legal restrictions do not end once Federal Government employees leave Government service. "Revolving door" restrictions place limits on these employees' post-Government activities, and the Procurement Integrity Act prohibits some former Federal Government employees from receiving any compensation from a contractor</p> <p>[p.6] for a period of time after they leave the Federal Government. Further, these restrictions may apply even to Business Development Agents and Subject Matter Experts who are internal consultants.</p> <p>Because "revolving-door" and Procurement Integrity Act restrictions are complex, AFS people, including former Federal Government personnel and those with whom they work, must coordinate with AFS Legal, through AFS Recruiting or Procurement, as appropriate, to determine applicable restrictions. Further, AFS people involved in employment discussions with current and former Federal Government employees are expected to know that certain limitations may apply to the activities the employee would be able to perform if he or she joined the company.</p> <p>See Policy AFS-9031, Recruiting of Government Employees / "Revolving Door" Recruiting; Policy AFS-9029, Procurement Integrity Act – Disclosure or Receipt of Competitive Information.</p>

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

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

[p.14] Do's and Don'ts of U.S. Federal Government Business Interactions

- Do consult Legal with any questions about business transactions with the Federal Government.
- Do abide by post-Government employment restrictions applicable to former Government employees.
- Do not engage in employment discussions with current Government employees without approval from Recruiting.

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 publishes 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
<p>Based on publicly available information, there is evidence that the company has a policy that prohibits corporate political contributions to any parties, candidates or campaigns. The company indicates that this policy extends to any payments on its behalf, both financial and in-kind. In addition, there is evidence that the company is associated with a Political Action Committee (PAC) in the United States. The company states that its PAC is managed by the Office of Government Relations and that all relevant activities are overseen by a committee composed of senior leaders from across the U.S. business.</p> <p>Since it is associated with a PAC in the United States, the company receives a score of '0' in line with the scoring criteria.</p>
Evidence
<p>[1] Code of Business Ethics (Document) Accessed 17/04/2020 https://www.accenture.com/_acnmedia/PDF-63/Accenture-CoBE-Brochure-English.pdf#zoom=50 [p.24] We follow Accenture’s procedures on interacting with Public Officials and rules regarding political contributions and campaign activities.</p> <p>Follow Accenture’s procedures on interacting with Public Officials Employees who interact with Public Officials, or who supervise others who do, must understand and abide by our procedures as well as the laws governing lobbying and contact with Public Officials, political contributions and campaign activity. As a general rule, refrain from activities that could place Accenture’s name in a partisan political posture.</p> <p>Follow Accenture’s rules regarding political contributions and campaign activities To avoid the appearance of impropriety or to prevent conflicts of interest, we prohibit corporate political contributions (both monetary and in-kind) to political candidates, political parties or party committee on behalf of Accenture and its clients.</p> <p>[8] Political Contributions and Lobbying Policy (Webpage) Accessed 20/04/2020 https://www.accenture.com/us-en/company-political-contributions-policy?src=PSEARCH Transparency and accountability are embedded into Accenture’s public policy, political spending and lobbying actions.</p> <p>Policy Accenture actively supports corporate citizenship initiatives in communities around the world. We also encourage our employees to be active in civic and community activities, including participation in the political and democratic process. All political, lobbying and civic activity by the company and its employees must comply with applicable law and Accenture’s Code of Business Ethics.</p> <p>[...]</p> <p>Trade associations The company participates in trade associations for a variety of reasons, including networking, building industry skills, civic participation and monitoring of industry policies and trends. Company participation in trade associations, including membership on a trade association board, does not mean that the company agrees with every position a</p>

trade association takes on an issue. In fact, from time to time our corporate positions may differ from those of the trade association of which we are members.

The company makes payments to these associations, including membership fees and dues.

Each year, we make a list available of the U.S. trade associations organized under Section 501(c)(6) of the Internal Revenue Code to which the company paid annual dues of \$25,000 or more. The company asks these trade associations what portion of the company's payments were used for non-deductible lobbying expenditures under Section 162(e) of the Internal Revenue Code. The percentage of dues for lobbying are disclosed when provided by the trade association.

The company's policy is to instruct U.S. trade associations not to use company funds for independent campaign expenditures or contributions to any federal, state or local candidate, ballot measure, party committee, non-candidate organization (such as political convention host committees) or organizations organized under Section 527 of the Internal Revenue Code.

Corporate Political Contributions

The company has a longstanding global policy against making contributions to political parties, political committees or candidates using company resources (including monetary and in-kind services), even where permitted by law. As a result, in the United States for example, the company is prohibited from using company resources to make independent campaign expenditures, or to contribute to state or local ballot measures, non-candidate organizations (such as political convention host committees) or organizations organized under Section 527 of the U.S. Internal Revenue Code.

U.S. Political Action Committee

In the United States, Accenture maintains a political action committee (PAC) that is registered with the Federal Election Commission (FEC). The PAC makes Federal political contributions on a bipartisan basis to political parties, political committees and candidates. The contributions made by the PAC are not funded by corporate funds, and are fully funded by voluntary contributions made by Accenture Leaders in the U.S. The company does not penalize in any way Accenture leaders who do not contribute to the PAC.

The PAC complies with all applicable laws concerning political contributions, including laws requiring public disclosure of such contributions. As permitted by law, corporate funds and facilities are used to provide administrative support for the PAC, including for the solicitation of contributions and the distribution of funds. All contributions made by the PAC are reported in filings with the FEC and are publicly available on the commission's website. All PAC donations are also disclosed to the U.S. Senate and House of Representatives in the company's semi-annual filings required by the Honest Leadership and Open Government Act.

The PAC is managed by the Office of Government Relations (Government Relations), headed by a Managing Director who is a member of our United States Leadership Team. Government Relations approves all PAC contributions. All PAC activities (including solicitation of Accenture leaders and contributions to parties and candidates) are governed and overseen by its governing body, the PAC Committee, which includes senior leaders from across the company's U.S. business.

[6] 2019 Proxy Statement (Document)

Accessed 17/04/2020

https://investor.accenture.com/~/_media/Files/A/Accenture-IR-V3/annual-shareholder-meeting/2020/accenture-2019-proxy-statement.pdf

[p.12] POLITICAL CONTRIBUTIONS AND LOBBYING

Pursuant to the Company's political contributions and lobbying policy, the Company has a long-standing global policy against making contributions to political parties, political committees or candidates using company resources, even where permitted by law. In the United States, Accenture maintains a political action committee (the "PAC") that is registered with the Federal Election Commission and makes federal political contributions on a bipartisan basis to political parties, political committees and candidates. The contributions made by the PAC are not funded by corporate funds and are fully funded by voluntary contributions made by Accenture Leaders in the United States. The Company does not penalize in any way Accenture Leaders who do not contribute to the PAC.

In addition, when we determine it is in the best interest of the Company, we work with governments to provide information and perspective that support our point of view, through our lobbyists and grassroots lobbying communications. We disclose our U.S. federal, state and local lobbying activity and expenditures as required by law. The Audit Committee and senior management have oversight over political, lobbying and other grassroots

advocacy activities. The Company's political contributions and lobbying policy is available on our website at <https://www.accenture.com/us-en/company-political-contributions-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 publishes some information on its political expenditures, including a list of all membership dues paid to trade associations in the United States. However, the company receives a score of '0' because there is no evidence that it publishes details of the donations made through any Political Action Committee (PAC).

It is noted that the company states that its PAC contributions are published on the United States Federal Election Commission (FEC) website, however there is no direct link on the company's website to relevant disclosures.

Evidence

[11] 2019 US Trade Association Memberships (Document)

Accessed 21/04/2020

<https://www.accenture.com/acnmedia/PDF-91/Accenture-FY18-TA-Memberships-Disclosure.pdf#zoom=50>

Fiscal Year 2019 U.S. Trade Association (501(c)(6) Memberships	FY19 Membership Dues (1)	Lobbying % (2)	Lobbying \$
Information Technology Industry Council (ITI)	\$ 312,500	18%	\$ 54,688
Business Roundtable	\$ 300,000	40%	\$ 120,000
TechNet	\$ 150,000	25%	\$ 37,500
Telemanagement Forum	\$ 106,250	0%	\$ -
U.S. Chamber of Commerce	\$ 100,000	20%	\$ 20,000
Decentralized Identity Foundation	\$ 100,000	0%	\$ -
America's Health Insurance Plans (AHIP)	\$ 80,000	0%	\$ -
Linux Foundation	\$ 75,000	0%	\$ -
Health Level Seven	\$ 74,000	0%	\$ -
Advanced Medical Technology Association (AdvaMed)	\$ 55,000	0%	\$ -
Chamber of Digital Commerce	\$ 50,000	10%	\$ 5,000
Financial Services Information Sharing Analysis Center (FS-ISAC)	\$ 50,000	0%	\$ -
Partnership for New York City	\$ 50,000	2%	\$ 1,000
Hispanic IT Executive Council (HITEC)	\$ 50,000	0%	\$ -
Object Management Group	\$ 50,000	0%	\$ -
Professional Services Council (PSC)	\$ 46,000	7%	\$ 3,220
Aerospace Industries Association (AIA)	\$ 44,178	20%	\$ 8,836
TECH:NYC	\$ 35,000	5%	\$ 1,750
Greater Houston Partnership	\$ 33,000	15%	\$ 4,950
Greater Washington Board of Trade	\$ 30,000	0%	\$ -
Food Marketing Institute	\$ 27,400	13%	\$ 3,562
Minnesota Business Partnership	\$ 26,777	45%	\$ 12,050
Energistics	\$ 26,250	0%	\$ -
National Gay and Lesbian Chamber of Commerce	\$ 26,000	0%	\$ -
Dallas Regional Chamber	\$ 25,875	6%	\$ 1,553
Denver Metro Chamber of Commerce	\$ 25,000	3%	\$ 813
Metro Atlanta Chamber	\$ 25,000	7%	\$ 1,750
The Chamber of Commerce for Greater Philadelphia	\$ 25,000	5%	\$ 1,250
INSA (Intelligence and National Security Alliance)	\$ 25,000	0%	\$ -
Pistoia Alliance	\$ 25,000	0%	\$ -
Global Privacy Alliance	\$ 25,000	0%	\$ -
Texas e-Health Alliance	\$ 25,000	0%	\$ -

[8] Political Contributions and Lobbying Policy (Webpage)

Accessed 20/04/2020

<https://www.accenture.com/us-en/company-political-contributions-policy?src=PSEARCH>

Each year, we make a list available of the U.S. trade associations organized under Section 501(c)(6) of the Internal Revenue Code to which the company paid annual dues of \$25,000 or more. The company asks these trade

associations what portion of the company's payments were used for non-deductible lobbying expenditures under Section 162(e) of the Internal Revenue Code. The percentage of dues for lobbying are disclosed when provided by the trade association.

[...]

The PAC complies with all applicable laws concerning political contributions, including laws requiring public disclosure of such contributions. As permitted by law, corporate funds and facilities are used to provide administrative support for the PAC, including for the solicitation of contributions and the distribution of funds. All contributions made by the PAC are reported in filings with the FEC and are publicly available on the commission's website. All PAC donations are also disclosed to the U.S. Senate and House of Representatives in the company's semi-annual filings required by the Honest Leadership and Open Government Act.

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
0
Comments
<p>There is evidence that the company has a policy and procedure covering both charitable donations and sponsorships. There is also evidence that the company discloses the causes it supports and provides summaries of its financial donations to charitable and social causes.</p> <p>However, the company receives a score of '0' because there is no evidence that its policy incorporates anti-corruption controls to ensure that donations and sponsorships are not used as vehicles for bribery and corruption, such as specifying criteria for donations or due diligence on recipients. There is also no evidence that the company provides full details of its charitable donations, such as the name, amount and location of each recipient entity.</p>
Evidence
<p>[18] Definitions of Material Topics (Document) Accessed 21/04/2020 https://www.accenture.com/acnmedia/PDF-97/Accenture-Definitions-of-Material-Topics.pdf#zoom=50 [p.1] The following Definitions of Material Topics define the terms which are listed in the materiality matrix of Accenture’s 2019 Corporate Citizenship Report and include notations of the Global Reporting Initiative (GRI) Standards aligned to our most material topics</p> <p>[...]</p> <p>Community Giving Supporting communities where Accenture operates through corporate giving, training and education, upskilling and fostering entrepreneurship, enablement and employee volunteering to generate direct and indirect economic impacts, and promote employee engagement. Accenture has corporate citizenship programs in all significant locations of operation and customizes its initiatives, particularly Skills to Succeed, dependent on the local context.</p> <p>[10] Corporate Citizenship - Home (Webpage) Accessed 21/04/2020 https://www.accenture.com/us-en/about/corporate-citizenship-index?src=PSEARCH About Accenture</p> <p>Corporate Citizenship</p> <p>This is the decade of delivering on the promise of digital and technology—a time to redefine growth and work in new ways.</p> <p>[...]</p> <div style="background-color: #f0f0f0; padding: 10px;"> <h2 style="margin: 0;">Building a future of shared success</h2> <p style="margin: 5px 0;">Learn more about our efforts to create shared value that benefits everyone.</p> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 18%; border: 1px solid #ccc; padding: 5px;"> <p>Social impact →</p> <p>Closing the skills gap in the digital economy</p> </div> <div style="width: 18%; border: 1px solid #ccc; padding: 5px;"> <p>Environment →</p> <p>Addressing climate change</p> </div> <div style="width: 18%; border: 1px solid #ccc; padding: 5px;"> <p>Inclusive workplace →</p> <p>Creating a barrier-free workplace</p> </div> <div style="width: 18%; border: 1px solid #ccc; padding: 5px;"> <p>Supply chain →</p> <p>Cultivating a culture of responsible buying on a global scale</p> </div> <div style="width: 18%; border: 1px solid #ccc; padding: 5px;"> <p>Core values →</p> <p>Doing business ethically and with integrity</p> </div> </div> </div>

Innovating for social impact

In 2015, we set a goal to equip more than 3 million people by 2020 with the skills to get a job or build a business. In 2019, we surpassed that mark, reaching nearly 3.6 million people.

READ MORE

[The page continues to outline causes and campaigns that the company supports]

[4] Corporate Citizenship Report 2019 (Document)

Accessed 17/04/2020

https://www.accenture.com/_acnmedia/PDF-120/Accenture-Corporate-Citizenship-Report-2019.pdf

[p.3] In this report, we are pleased to share our progress this past year across the focus areas of the United Nations Global Compact. Closing the skills gap in the digital economy. In 2015, we set a goal to equip more than 3 million people by 2020 with the skills to get a job or build a business. In 2019, we surpassed that mark, reaching nearly 3.6 million people.

[p.4] Supporting mental health and well-being. To continue to break the stigma surrounding mental wellness and to help our people prioritize their mental health, we created Thriving Mind, a holistic well-being program developed in partnership with Stanford Medicine and Thrive Global to help our people better manage stress.

[Document gives an overview of the social causes that the company supports]

[p.11] Skills to Succeed

Our Skills to Succeed initiative reflects Accenture’s end-to-end commitment to the global workforce—from students to experienced workers adapting to the shifting landscape. We are proud that in fiscal 2019, we surpassed our goal to equip more than 3 million people by 2020 with the skills to get a job or build a business. We are continually evolving Skills to Succeed to meet changing market needs and to support people throughout their career life cycle:

- Workforce of today: Experienced workers learning new skills
- First jobs and apprenticeships: Individuals preparing for a first job or business venture
- Next generation: Young students getting the skills they need to prepare for a digital future

[p.15] Junior Achievement: Building the skills of the next generation Our long-standing partnership with Junior Achievement (JA) has skilled nearly 706,000 young people to date. Together, Accenture and JA provide young people with the knowledge and skills to own their economic futures. This year, more than 1,100 of our people volunteered with Junior Achievement across 15 countries.

From teaching students about earning, spending and saving money to developing workplace and interview skills, Accenture people volunteered more than 4,000 hours to support the next generation of our workforce. We also support JA’s Travel & Tourism Biz (TTBiz) program for high school students in Japan, Korea, the Philippines and Singapore. TTBiz is a six-month-long collaborative action program where students work on an assignment to create a tourist travel plan to Japan, targeted at international travelers by using virtual communication tools.

The program also helps students develop skills for communicating with diverse groups while gaining a deeper understanding of their own cultures.

[Document provides detail on numerous initiatives that the company supports]

[p.74] PERFORMANCE DATA TABLE

The following table quantifies our progress since fiscal 2017 on key non-financial indicators. Unless specified, all metrics are global in scope, reported on a fiscal year basis, consistent with previously reported figures and cover those of our consolidated entities. All data are consolidated from performance management systems across multiple Accenture teams and vetted through an internal controls process, which includes senior leadership, to ensure they provide an accurate representation of Accenture’s non-financial performance.

[p.76]

COMMUNITY IMPACT¹	FY17	FY18	FY19
People Equipped with Skills to Get a Job or Build a Business (cumulative, rounded)	2,230,000	2,845,000	3,588,000
ACCENTURE CONTRIBUTIONS BY REGION	US \$ THOUSANDS		
North America	\$12,484	\$15,979	\$15,973
Europe	18,619	20,189	19,654
Growth Markets	16,080	17,026	18,419
Cross-Region	14,436	20,512	21,167
Total Accenture Contributions	\$61,619	\$73,706	\$75,213
ACCENTURE CONTRIBUTIONS BY TYPE	US \$ THOUSANDS		
Cash	\$19,638	\$22,289	\$24,191
In-Kind (Accenture Development Partnerships and Pro Bono Consulting)	38,408	47,530	47,489
Time (Paid Volunteering)	3,573	3,886	3,533
Total Accenture Contributions	\$61,619	\$73,706	\$75,213
Accenture Foundations Contributions ⁶	\$12,521	\$13,884	\$11,008
Total Accenture and Accenture Foundations Contributions	\$74,140	\$87,589	\$86,221
Hours of Participation in Accenture-Sponsored "Time & Skills" Programs ⁷	726,303	853,901	872,023
Employees Participating in Accenture-Sponsored "Time & Skills" Programs ⁷	7,349	8,465	9,847
Employee Donations (US \$ thousands)	\$8,804	\$9,735	\$10,798

[6] 2019 Proxy Statement (Document)

Accessed 17/04/2020

<https://investor.accenture.com/~media/Files/A/Accenture-IR-V3/annual-shareholder-meeting/2020/accenture-2019-proxy-statement.pdf>

[p.4] In making its independence recommendations, the Nominating & Governance Committee evaluates the various commercial, charitable and employment transactions and relationships known to the committee that exist between us and our subsidiaries and the directors and the entities with which certain of our directors or members of their immediate families are, or have been, affiliated (including those identified through our annual directors' questionnaires). Furthermore, the Nominating & Governance Committee discusses other relevant facts and circumstances regarding the nature of these transactions and relationships to determine whether other factors, regardless of the Independence Standards, might compromise a director's independence.

5.2 Lobbying

Question
5.2.1 Does the company have a policy and/or procedure covering responsible lobbying?
Score
1
Comments
<p>There is evidence that the company has a policy on lobbying, which applies to all employees, board members and third parties engaged to work on its behalf. There is also evidence that the company’s Audit Committee, senior management and Office of Government Relations provide oversight of the company’s lobbying activities.</p> <p>However, the company receives a score of ‘1’ because the company’s policy does not define responsible lobbying, and it does not mention specific standards of conduct or oversight mechanisms that apply to all lobbyists.</p> <p>It is noted that the company makes reference to a policy entitled Contacts with Public Officials, but this document is not publicly available.</p>
Evidence
<p>[1] Code of Business Ethics (Document) Accessed 17/04/2020 https://www.accenture.com/acnmedia/PDF-63/Accenture-CoBE-Brochure-English.pdf#zoom=50 [p.3] Who Must Comply</p> <p>Our Code of Business Ethics applies to all Accenture people—directors, officers and employees in every country—and every Accenture entity. In addition, third parties, such as consultants, agents and suppliers, are required to comply with the Code of Business Ethics when acting on Accenture’s behalf.</p> <p>[p.24] We follow Accenture’s procedures on interacting with Public Officials and rules regarding political contributions and campaign activities.</p> <p>Follow Accenture’s procedures on interacting with Public Officials Employees who interact with Public Officials, or who supervise others who do, must understand and abide by our procedures as well as the laws governing lobbying and contact with Public Officials, political contributions and campaign activity.</p> <p>As a general rule, refrain from activities that could place Accenture’s name in a partisan political posture.</p> <p>[8] Political Contributions and Lobbying Policy (Webpage) Accessed 20/04/2020 https://www.accenture.com/us-en/company-political-contributions-policy?src=PSEARCH Lobbying</p> <p>From time to time we engage in discussions with all levels of governments on public policy issues. When we determine it is in the best interest of our company, we work with governments to provide information and perspective that support our point of view, through our lobbyists and grassroots lobbying communications.</p> <p>The company discloses its U.S. federal, state and local lobbying activity and expenditures as required by law. In calendar 2018, the company disclosed (1) \$3,100,000 in U.S. federal lobbying expense and (2) \$2,040,000 in lobbying expense at the U.S. state and local level. All United States federal lobbying costs, and the issues to which they relate, are disclosed in the United States under the Lobbying Disclosure Act, which requires that we file reports on a quarterly basis with the United States Congress; these reports are publicly available here. Accenture does not currently make direct expenditures towards U.S. federal or state grassroots lobbying communications to the general public.</p> <p>[...]</p> <p>Compliance and Oversight The Managing Director of Government Relations, General Counsel, Country Managing Directors, and Operating Group Chief Executives where appropriate, have oversight over political, lobbying, grassroots lobbying</p>

communications, and compliance activities, working with the company's internal and external legal counsel as required. The Managing Director of Government Relations periodically updates the Audit Committee of the Board of Directors on the company's political, lobbying and other grassroots advocacy activities and U.S. Political Action Committee."

[6] 2019 Proxy Statement (Document)

Accessed 17/04/2020

<https://investor.accenture.com/~media/Files/A/Accenture-IR-V3/annual-shareholder-meeting/2020/accenture-2019-proxy-statement.pdf>

[p.12] Political contributions and lobbying

In addition, when we determine it is in the best interest of the Company, we work with governments to provide information and perspective that support our point of view, through our lobbyists and grassroots lobbying communications. We disclose our U.S. federal, state and local lobbying activity and expenditures as required by law. The Audit Committee and senior management have oversight over political, lobbying and other grassroots advocacy activities. The Company's political contributions and lobbying policy is available on our website at <https://www.accenture.com/us-en/company-political-contributions-policy>.

[15] Standards Of Federal Business Ethics And Conduct (Document)

Accessed 20/04/2020

https://www.accenture.com/_acnmedia/PDF-33/Accenture-AFS-Standards-Federal-Business-Ethics-Conduct.pdf#zoom=50

[p.4] 1.3. We comply with all lobbying registration and reporting requirements

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

See Policy AFS-1221, Contacts with Public Officials.

[18] Definitions of Material Topics (Document)

Accessed 21/04/2020

https://www.accenture.com/_acnmedia/PDF-97/Accenture-Definitions-of-Material-Topics.pdf#zoom=50

[p.3] Public Policy & Advocacy

Complying with legal requirements; avoiding political activities that contradict Accenture's public positions, including political donations and lobbying. Using our platform to advocate for collective progress across ESG issues (including inclusion, diversity and equal opportunity) and other issues where appropriate.

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										
1										
Comments										
<p>The company publishes some information on its lobbying topics and activities in the United States by making its quarterly federal lobbying reports publicly available via a direct link on its website.</p> <p>However, the company does not provide details about its broader public policy aims or positions. The company also does not publish any information about its lobbying activities outside of the United States, nor does it indicate that it does not engage in lobbying elsewhere.</p>										
Evidence										
<p>[6] 2019 Proxy Statement (Document) Accessed 17/04/2020 https://investor.accenture.com/~/_media/Files/A/Accenture-IR-V3/annual-shareholder-meeting/2020/accenture-2019-proxy-statement.pdf [p.12] Political contributions and lobbying</p> <p>In addition, when we determine it is in the best interest of the Company, we work with governments to provide information and perspective that support our point of view, through our lobbyists and grassroots lobbying communications. We disclose our U.S. federal, state and local lobbying activity and expenditures as required by law. The Audit Committee and senior management have oversight over political, lobbying and other grassroots advocacy activities. The Company’s political contributions and lobbying policy is available on our website at https://www.accenture.com/us-en/company-political-contributions-policy.</p> <p>Transparency and accountability are embedded into Accenture’s public policy, political spending and lobbying actions.</p> <p>[8] Political Contributions and Lobbying Policy (Webpage) Accessed 20/04/2020 https://www.accenture.com/us-en/company-political-contributions-policy?src=PSEARCH All United States federal lobbying costs, and the issues to which they relate, are disclosed in the United States under the Lobbying Disclosure Act, which requires that we file reports on a quarterly basis with the United States Congress; these reports are publicly available here. Accenture does not currently make direct expenditures towards U.S. federal or state grassroots lobbying communications to the general public.</p> <p>[23] United States Senate Lobbying Disclosure – Accenture Federal Services LLC (Webpage) Accessed 21/12/2020 https://lda.senate.gov/filings/public/filing/4dcc9ddd-5293-48d0-9b12-893e4a3c846b/print/</p> <p>LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Add additional page(s) as needed.</p> <p>15. General issue area code DEF</p> <p>16. Specific lobbying issues</p> <p>Military health; Intelligence Modernization; Cybersecurity; NDAA; AI; DOD logistics modernization</p> <p>17. House(s) of Congress and Federal agencies <input type="checkbox"/> Check if None</p> <p>U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE</p> <p>18. Name of each individual who acted as a lobbyist in this issue area</p> <table border="1"> <thead> <tr> <th>First Name</th> <th>Last Name</th> <th>Suffix</th> <th>Covered Official Position (if applicable)</th> <th>New</th> </tr> </thead> <tbody> <tr> <td>David</td> <td>Myers</td> <td></td> <td></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	First Name	Last Name	Suffix	Covered Official Position (if applicable)	New	David	Myers			<input type="checkbox"/>
First Name	Last Name	Suffix	Covered Official Position (if applicable)	New						
David	Myers			<input type="checkbox"/>						

Question				
5.2.3 Does the company publish full details of its global lobbying expenditure?				
Score				
1				
Comments				
<p>There is evidence that the company publishes summary information of its lobbying expenditure in the United States, alongside a breakdown of how the total expenditure was calculated, on an annual basis. In addition, the company's website includes a direct link to its federal quarterly lobbying reports, which include a lobbying expenditure figure.</p> <p>However, this expenditure data is not broken down into internal, external or association lobbyists and does not include an explanation of how these figures have been calculated. Furthermore, there is no evidence that the company publishes its lobbying expenditure for other jurisdictions around the world in which it conducts lobbying, nor a statement that it does not lobby outside of the United States.</p>				
Evidence				
<p>[8] Political Contributions and Lobbying Policy (Webpage) Accessed 20/04/2020 https://www.accenture.com/us-en/company-political-contributions-policy?src=PSEARCH The company discloses its U.S. federal, state and local lobbying activity and expenditures as required by law. In calendar 2018, the company disclosed (1) \$3,100,000 in U.S. federal lobbying expense and (2) \$2,040,000 in lobbying expense at the U.S. state and local level. All United States federal lobbying costs, and the issues to which they relate, are disclosed in the United States under the Lobbying Disclosure Act, which requires that we file reports on a quarterly basis with the United States Congress; these reports are publicly available here. Accenture does not currently make direct expenditures towards U.S. federal or state grassroots lobbying communications to the general public.</p> <p>[23] United States Senate Lobbying Disclosure – Accenture Federal Services LLC (Webpage) Accessed 21/12/2020 https://lda.senate.gov/filings/public/filing/4dcc9ddd-5293-48d0-9b12-893e4a3c846b/print/</p> <p>TYPE OF REPORT 8. Year <u>2020</u> Q1 (1/1 - 3/31) <input type="checkbox"/> Q2 (4/1 - 6/30) <input checked="" type="checkbox"/> Q3 (7/1 - 9/30) <input type="checkbox"/> Q4 (10/1 - 12/31) <input type="checkbox"/></p> <p>9. Check if this filing amends a previously filed version of this report <input type="checkbox"/></p> <p>10. Check if this is a Termination Report <input type="checkbox"/> Termination Date _____ 11. No Lobbying Issue Activity <input type="checkbox"/></p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">INCOME OR EXPENSES - YOU MUST complete either Line 12 or Line 13</th> </tr> <tr> <td style="width:50%; vertical-align: top;"> <p style="text-align: center;">12. Lobbying</p> <p>INCOME relating to lobbying activities for this reporting period was:</p> <p><u>Less than \$5,000</u> <input type="checkbox"/></p> <p><u>\$5,000 or more</u> <input type="checkbox"/> \$ _____</p> <p>Provide a good faith estimate, rounded to the nearest \$10,000, of all lobbying related income for the client (including all payments to the registrant by any other entity for lobbying activities on behalf of the client).</p> </td> <td style="width:50%; vertical-align: top;"> <p style="text-align: center;">13. Organizations</p> <p>EXPENSE relating to lobbying activities for this reporting period were:</p> <p><u>Less than \$5,000</u> <input type="checkbox"/></p> <p><u>\$5,000 or more</u> <input checked="" type="checkbox"/> \$ <u>210,000.00</u></p> <p>14. REPORTING Check box to indicate expense accounting method. See instructions for description of options.</p> <p><input checked="" type="checkbox"/> Method A. Reporting amounts using LDA definitions only</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code</p> </td> </tr> </table>	INCOME OR EXPENSES - YOU MUST complete either Line 12 or Line 13		<p style="text-align: center;">12. Lobbying</p> <p>INCOME relating to lobbying activities for this reporting period was:</p> <p><u>Less than \$5,000</u> <input type="checkbox"/></p> <p><u>\$5,000 or more</u> <input type="checkbox"/> \$ _____</p> <p>Provide a good faith estimate, rounded to the nearest \$10,000, of all lobbying related income for the client (including all payments to the registrant by any other entity for lobbying activities on behalf of the client).</p>	<p style="text-align: center;">13. Organizations</p> <p>EXPENSE relating to lobbying activities for this reporting period were:</p> <p><u>Less than \$5,000</u> <input type="checkbox"/></p> <p><u>\$5,000 or more</u> <input checked="" type="checkbox"/> \$ <u>210,000.00</u></p> <p>14. REPORTING Check box to indicate expense accounting method. See instructions for description of options.</p> <p><input checked="" type="checkbox"/> Method A. Reporting amounts using LDA definitions only</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code</p>
INCOME OR EXPENSES - YOU MUST complete either Line 12 or Line 13				
<p style="text-align: center;">12. Lobbying</p> <p>INCOME relating to lobbying activities for this reporting period was:</p> <p><u>Less than \$5,000</u> <input type="checkbox"/></p> <p><u>\$5,000 or more</u> <input type="checkbox"/> \$ _____</p> <p>Provide a good faith estimate, rounded to the nearest \$10,000, of all lobbying related income for the client (including all payments to the registrant by any other entity for lobbying activities on behalf of the client).</p>	<p style="text-align: center;">13. Organizations</p> <p>EXPENSE relating to lobbying activities for this reporting period were:</p> <p><u>Less than \$5,000</u> <input type="checkbox"/></p> <p><u>\$5,000 or more</u> <input checked="" type="checkbox"/> \$ <u>210,000.00</u></p> <p>14. REPORTING Check box to indicate expense accounting method. See instructions for description of options.</p> <p><input checked="" type="checkbox"/> Method A. Reporting amounts using LDA definitions only</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code</p>			
<p>Signature Digitally Signed By: Manu Malhotra Date <u>7/10/2020 11:40:56 AM</u></p>				

[11] 2019 US Trade Association Memberships (Document)

Accessed 21/04/2020

https://www.accenture.com/_acnmedia/PDF-91/Accenture-FY18-TA-Memberships-Disclosure.pdf#zoom=50

Fiscal Year 2018 U.S. Trade Association (501(c)(6)) Memberships	FY18 Membership Dues (1)	Lobbying % (2)	Lobbying \$
Information Technology Industry Council (ITI)	\$325,000	18%	\$56,875
Business Roundtable	\$300,000	85%	\$255,000
Telemanagement Forum	\$100,000	0%	\$0
U.S. Chamber of Commerce	\$100,000	25%	\$25,000
Linux Foundation	\$100,000	0%	\$0
JS Foundation	\$100,000	0%	\$0
Securities Industry and Financial Markets Association	\$95,000	15%	\$14,250
America's Health Insurance Plans (AHIP)	\$80,000	0%	\$0
Cloud Foundry Foundation	\$50,000	0%	\$0
Partnership for New York City	\$50,000	2%	\$850
Industrial Internet Consortium	\$50,000	0%	\$0
Hispanic IT Executive Council (HITEC)	\$50,000	0%	\$0
HR Policy (includes Center on Executive Compensation)	\$50,000	60%	\$30,000
International Association for Contract and Commercial Management (IACCM)	\$41,000	0%	\$0
Grocery Manufacturer's Association (GMA)	\$40,000	21%	\$8,200
Chamber of Digital Commerce	\$37,500	10%	\$3,750
Object Management Group	\$37,500	0%	\$0
Tech NYC	\$35,000	3%	\$875
Aerospace Industries Association (AIA)	\$34,668	20%	\$6,934
Greater Houston Partnership	\$31,500	15%	\$4,725
Compete America	\$30,000	100%	\$30,000
Greater Washington Board of Trade	\$30,000	25%	\$7,500
Minnesota Business Partnership	\$26,777	45%	\$12,050
Energistics	\$26,250	0%	\$0
Financial Services Information Sharing Analysis Center (FS-ISAC)	\$25,000	0%	\$0
Pistoia Alliance	\$25,000	0%	\$0
Dallas Regional Chamber	\$25,000	6%	\$1,500
Global Privacy Alliance	\$25,000	0%	\$0

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
1
Comments
<p>There is evidence that the company has a policy on the giving and receipt of gifts and hospitality to ensure that such promotional expenses are not used as vehicles for bribery and corruption, which includes approval procedures. There is also evidence that the company specifically addresses the risks associated with gifts and hospitality given to/received from domestic and foreign public officials.</p> <p>However, the company receives a score of ‘1 because it does not publicly indicate that it implements financial or proportional limits or different approval procedures for different types of promotional expenses. There is also no 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.</p> <p>It is noted that the company appears to make reference to a ‘Gifts, Meals, Entertainment and Travel’ policy which may contain more information, but this is not publicly available.</p>
Evidence
<p>[1] Code of Business Ethics (Document) Accessed 17/04/2020 https://www.accenture.com/_acnmedia/PDF-63/Accenture-CoBE-Brochure-English.pdf#zoom=50 [p.19] Anticorruption</p> <p>“We do not give or accept bribes—including inappropriate gifts, meals, entertainment or travel—and we get approval before offering any gifts, meals, entertainment or travel to Public Officials.”</p> <p>[p.20] Do not give or accept bribes</p> <p>“We pride ourselves on our relationships with our clients and understand that cultivating those relationships often is best accomplished in social settings—such as meals, sporting events or other forms of entertainment. While ordinary relationship-building activities— including gifts, meals and entertainment—can be appropriate, we must also remain vigilant to ensure nothing we do could create even an appearance of impropriety.</p> <p>Bribes are “anything of value” intended to secure an improper advantage or otherwise inappropriately influence the recipient. This means anything that is valued by the person that someone is attempting to influence—whether or not it has any commercial value. It does not matter whether the thing of value is funded by Accenture, a third party or from the employee’s own personal resources. Merely offering something of value can violate the law, whether or not it is actually accepted or a benefit is received. “</p> <p>Examples of “anything of value”:</p> <ul style="list-style-type: none"> • Gifts or gift baskets • Meals or drinks • Entertainment such as theater and sports tickets • Client travel expenses • Accenture-branded items • Invitations to marketing events • Intangibles such as: <ul style="list-style-type: none"> • Personal favors • Loans • Preferential treatment in connection with employment and internships

[p.21] Do not give inappropriate gifts, meals, entertainment or travel

Under anticorruption laws, it is illegal to offer or give gifts, meals, entertainment or travel if done with a corrupt intention. A corrupt intention means that the goal in giving the gift, meal, entertainment or travel is to influence someone to misuse their position in order to benefit Accenture.

Apply our 5 gifts, meals, entertainment and travel criteria

Before providing or accepting any gift, meal, entertainment or travel, apply our five gifts, meals, entertainment and travel criteria (5 GMET Criteria) to confirm that it is:

- . For a proper purpose and not intended to secure an improper advantage or otherwise inappropriately influence the recipient
- . Permitted by law
- . Permitted by our policies
- . Permitted by the recipient's policies and by any agreements between Accenture and the recipient's employer
- . Reasonable in value and appropriate under the circumstances

Many companies and governments have policies about what their employees may accept, and sometimes our contracts with clients or other parties specifically limit or forbid us from providing gifts, meals, entertainment or travel to their employees. Because of this, review and confirm that the recipient's policies and contracts with Accenture allow us to give a gift, meal, entertainment or travel before offering it.

How do you determine if a gift, meal, entertainment or travel is appropriate?

Ask:

- Would it cause any embarrassment or concern for our clients, Accenture or ourselves personally, if others learned about the gift, meal, entertainment or travel?
- Would the gift, meal, entertainment or travel appear to influence the recipient's objectivity?
- Would the gift, meal, entertainment or travel be considered lavish or unreasonable?
- Is there a bid or sales opportunity pending with the recipient's company?

If the answer to any of these questions is "yes", the gift, meal, entertainment or travel is likely inappropriate.

[p.22] Get approval before providing any gifts, meals, entertainment or travel to Public Officials

Providing a gift, meal, entertainment or travel to a "Public Official" is permissible if the gift, meal, entertainment or travel meets our 5 GMET Criteria—and—the gift is approved through our GMET Hub. Public Officials (which include family members) are generally government employees or employees of organizations partially or wholly owned by a government.

[15] Standards Of Federal Business Ethics And Conduct (Document)

Accessed 20/04/2020

https://www.accenture.com/_acnmedia/PDF-33/Accenture-AFS-Standards-Federal-Business-Ethics-Conduct.pdf#zoom=50

[p.10] Federal Government employees are prohibited from engaging in any activity that constitutes a "personal conflict of interest." AFS company people must try to avoid any circumstances that could create the appearance that a Federal Government employee is violating the conflict-of-interest restrictions. Simply put, we must not put Federal Government employees in a situation in which their responsibilities to the Government—including their objectivity and judgment—are compromised (or appear to be compromised) by an outside transaction or relationship. If in doubt, ask AFS Legal for help. We do not offer or provide any gift, meal, entertainment, or travel to a Federal Government employee without approval from AFS Legal Compliance.

See Policy AFS-1004, Addressing Personal Conflicts of Interest; Policy AFS-0150, Gifts, Meals, Entertainment & Travel.

[p.12] 6.1. We do not provide gifts to Federal Government employees nor do we invite them to attend corporate-sponsored events without appropriate pre-approval

In Accenture's commercial business it is standard practice to offer or receive social amenities or exchange business courtesies to foster goodwill and enhance business relationships. However, when dealing with Federal Government

employees, entertainment practices that may be acceptable in a purely commercial setting may be unacceptable or even against the law.

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

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

[p.14] • Do not provide gifts to Federal Government employees nor invite them to attend Accenture-sponsored events without pre-approval from AFS Legal.

[12] Accenture Supplier Standards of Conduct (Document)

Accessed 03/07/2019

https://www.accenture.com/_acnmedia/PDF-58/Accenture-Supplier-Standards-of-Conduct-Final-EN.pdf#zoom=50

[p.6] 6 Integrity

Accenture suppliers understand and comply with all applicable laws. Accenture suppliers inspire trust by taking responsibility, acting ethically and encouraging honest and open debate.

6.1 Do not offer inappropriate gifts or entertainment to Accenture employees or third parties

Accenture suppliers do not make bribes or any other improper payment directly or through a third party in the form of gifts or entertainment to Accenture employees, public officials, commercial clients, business partners and other

[p.7] third parties; and employees of Accenture suppliers do not accept gifts or entertainment from third parties that are, or could be perceived as, bribes.

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
1
Comments
<p>There is evidence that the company's procurement department is involved, in some capacity, in the establishment and oversight of supplier relationships. The evidence suggests that this department is the main body responsible for the establishment of new supplier relationships and oversight of the supplier base.</p> <p>The company receives a score of '1' because there is no evidence that the company assures itself of the procurement department's involvement at least every three years through clearly stated means, such as an audit or other assurance process.</p>
Evidence
<p>[13] Business Practices, Vetting And Onboarding Processes (Webpage) Accessed 04/07/2019 https://www.accenture.com/cz-en/company-suppliers-guide Business practices, vetting and onboarding processes Through questions about human rights, ethics, business continuity and environmental practices in our standard Requests for Proposal (RFP) template, we strive to confirm that potential suppliers are operating responsibly. We are also implementing processes to help us understand how our existing suppliers are performing against this criterion.</p> <p>We require that RFPs for competitive bid include a questionnaire on environmental practices, and we weight sustainability factors when making procurement decisions or based on local scoring requirements. Since the end of fiscal 2016, our geographic Procurement teams have included environmental, social and governance performance of prospective suppliers as a weighted factor for purchasing decisions in the categories with the largest sustainability impact (IT and telecom, travel and mobility, and workplace and facilities).</p> <p>[...]</p> <p>We continue to require extensive, robust internal approvals before we engage with vendors. As part of our Global Procurement Risk Management Program, in fiscal 2015, we created our Procurement Risk Management Centre of Excellence to ensure that all required controls are correctly embedded into our operational processes and to provide guidance and support to Procurement teams executing risk management controls. Our global training program reaches all Procurement team members on business intermediary vetting, anti-competition and information security.</p> <p>[1] Code of Business Ethics (Document) Accessed 17/04/2020 https://www.accenture.com/acnmedia/PDF-63/Accenture-CoBE-Brochure-English.pdf#zoom=50 [p.51] Procurement</p> <p>Purchase goods and services based on their merits</p> <p>We are careful buyers. Accenture purchases goods and services based on price, quality, performance and suitability. We do not buy from our clients just because they buy from us. Accenture has assigned people to make decisions about purchasing, paying invoices and signing supplier contracts.</p> <p>Use standard processes (including review of potential Business Intermediaries before entering into business with them) and preferred supplier contracts that have been put in place by our procurement organization. When entering new supply agreements, reasonably balance value and risk. When deciding to award work, consider a supplier's</p>

environmental, ethical and diversity performance. Follow guidelines and obtain approvals for hiring former Accenture Leadership for contract services.

[19] Developing a Responsible Supply Chain (Webpage)

Accessed 21/04/2020

<https://www.accenture.com/us-en/about/corporate-citizenship/responsible-supply-chain?src=PSEARCH>

Cultivating a culture of responsible buying

Our ambition is to create more sustainable supply chains through a mindset of responsible buying both inside and outside our company, while generating long-term value for our clients, suppliers and communities.

To go beyond transactional procurement, we developed Procurement Plus and work with our suppliers and the wider ecosystem to advance key priorities, including environmental sustainability, human rights, inclusion, diversity and social innovation. Procurement Plus enables us to advance our partnerships with suppliers and evolve our processes to increase engagement and collaboration.

[...]

Influencing the culture of buying

Procurement Plus is more than a responsible buying program—it's our approach to every aspect of our supply chain and putting it into practice makes us more transparent while reinforcing our role as a trusted advisor and partner.

Our ethical procurement strategy

We set high standards for the way we conduct business and require suppliers across all categories to adhere to our Supplier Standards of Conduct or make an equivalent commitment.

[12] Accenture Supplier Standards of Conduct (Document)

Accessed 03/07/2019

<https://www.accenture.com/acnmedia/PDF-58/Accenture-Supplier-Standards-of-Conduct-Final-EN.pdf#zoom=50>

[p.2] Introduction

As we continually strive to deliver high performance for our clients, our company and our shareholders, Accenture is committed to upholding the highest ethical and professional standards consistent with our core values, the Accenture Code of Business Ethics and the Ten Principles of the United Nations Global Compact, of which Accenture is a signatory. The relationship between Accenture and its suppliers is an important component to achieving high performance in our business. Our Accenture Supplier Standards of Conduct, which supplement our Code of Business Ethics, set forth the standards and practices that Accenture suppliers are required to uphold. Accenture is committed to helping its suppliers comply with these standards. In turn, Accenture expects its suppliers to apply these standards to their suppliers. Thank you for your continued efforts and collaboration to adhere to our Supplier Standards of Conduct. Please direct all questions about these standards to:
procurement.support@accenture.com

Kai Nowosel

Chief Procurement Officer

Question
6.2 Does the company conduct risk-based anti-bribery and corruption due diligence when engaging or re-engaging with its suppliers?
Score
1
Comments
<p>There is evidence that the company has formal procedures to conduct due diligence on all suppliers. There is evidence to suggest that the company is willing to review and/or terminate supplier relationships in circumstances where a red flag highlighted in the due diligence process cannot be mitigated.</p> <p>However, there is no evidence that the company's due diligence process includes, at least, checks on ultimate beneficial ownership. There is also no evidence to suggest that highest risk suppliers are subject to enhanced due diligence. In addition, although there is some evidence to suggest that due diligence is conducted periodically throughout the business relationship, the frequency of these checks is unclear; there is no evidence to suggest that due diligence is conducted at least every two years or when there is a change in the business relationship.</p>
Evidence
<p>[1] Code of Business Ethics (Document) Accessed 17/04/2020 https://www.accenture.com/_acnmedia/PDF-63/Accenture-CoBE-Brochure-English.pdf#zoom=50 [p.51] Procurement</p> <p>Purchase goods and services based on their merits</p> <p>We are careful buyers. Accenture purchases goods and services based on price, quality, performance and suitability. We do not buy from our clients just because they buy from us. Accenture has assigned people to make decisions about purchasing, paying invoices and signing supplier contracts.</p> <p>Use standard processes (including review of potential Business Intermediaries before entering into business with them) and preferred supplier contracts that have been put in place by our procurement organization. When entering new supply agreements, reasonably balance value and risk. When deciding to award work, consider a supplier's environmental, ethical and diversity performance. Follow guidelines and obtain approvals for hiring former Accenture Leadership for contract services.</p> <p>[13] Business Practices, Vetting And Onboarding Processes (Webpage) Accessed 04/07/2019 https://www.accenture.com/cz-en/company-suppliers-guide Business practices, vetting and onboarding processes</p> <p>Through questions about human rights, ethics, business continuity and environmental practices in our standard Requests for Proposal (RFP) template, we strive to confirm that potential suppliers are operating responsibly. We are also implementing processes to help us understand how our existing suppliers are performing against this criterion.</p> <p>We require that RFPs for competitive bid include a questionnaire on environmental practices, and we weight sustainability factors when making procurement decisions or based on local scoring requirements. Since the end of fiscal 2016, our geographic Procurement teams have included environmental, social and governance performance of prospective suppliers as a weighted factor for purchasing decisions in the categories with the largest sustainability impact (IT and telecom, travel and mobility, and workplace and facilities).</p> <p>Further, we have explicit requirements for suppliers who wish to subcontract any of our work. These specify our awareness of, and agreement to, the arrangement and the assurance that appropriate terms and conditions are being met by the subcontractor.</p> <p>Once a supplier has agreed to our Supplier Standards of Conduct and begins work, through our due diligence processes, we pay particular attention to any suppliers who have access to confidential and personal data. We work</p>

with our suppliers to resolve any issues that arise during our reviews and will take action, including termination of contracts if necessary, if no acceptable resolution is found.

We continue to require extensive, robust internal approvals before we engage with vendors. As part of our Global Procurement Risk Management Program, in fiscal 2015, we created our Procurement Risk Management Centre of Excellence to ensure that all required controls are correctly embedded into our operational processes and to provide guidance and support to Procurement teams executing risk management controls. Our global training program reaches all Procurement team members on business intermediary vetting, anti-competition and information security.

All subcontractors and other supplier personnel who need an Accenture e-mail address and identity (ID) credentials must also complete compliance training on information security, data privacy and ethics (except where restricted due to local laws). As part of our ongoing drive to simplify business operations, in fiscal 2015, we established a global capability to improve contractor onboard and exit controls, and in early fiscal 2016, we expanded the Ethics & Compliance training requirements for contractors.

[12] Accenture Supplier Standards of Conduct (Document)

Accessed 03/07/2019

<https://www.accenture.com/acnmedia/PDF-58/Accenture-Supplier-Standards-of-Conduct-Final-EN.pdf#zoom=50>

[p.7] Accenture's audit rights in relation to these Standards of Conduct

7.1 Accenture may audit, at its own cost and expense, the Accenture supplier's adherence to these Standards of Conduct in relation to the locations where, or from which, goods or services are provided to Accenture. Such audits may be conducted during normal business hours once annually, and Accenture will provide at least 60 days prior written notice of its intention to conduct such an audit. Accenture will conduct such audits in a manner that will result in minimal disruption to the Accenture supplier's business and HR operations. Accenture's employees or independent representatives (who must not be competitors of the Accenture supplier) will execute appropriate confidentiality agreements prior to such audit.

7.2 For the purposes of this audit, the Accenture supplier will provide Accenture's employees and independent representatives with reasonable access to relevant information about the Accenture supplier's policies and procedures. The Accenture supplier's reasonable costs and expenses may be charged to Accenture if more than 2 days of man effort by the Accenture supplier are required in relation to the relevant audit. Unless otherwise agreed in writing, Accenture will not be entitled to audit other confidential information of the Accenture supplier, including:

- a) information about other clients or business partners of the Accenture supplier;
- b) cost or pricing information;
- c) internal employee surveys or survey results;
- d) employee demographic information;
- e) information about grievances or legal claims;
- f) legally privileged advice; or
- g) non-public personal data relating to employees (including individual training records). Accenture will not be entitled to interview randomly selected Accenture supplier employees.

7.3 Accenture shall notify the Accenture supplier if any matters of concern are identified by its audit, and the parties may agree to meet to discuss such concerns.

Violation of these Standards of Conduct or applicable laws

8.1 Failure to comply with these Standards of Conduct or with applicable laws will entitle Accenture to immediately terminate the Accenture supplier as a supplier to Accenture and/or to disclose the matter to appropriate authorities, regulators and/or law enforcement bodies. If permitted by applicable law, Accenture will inform the Accenture supplier of the matter and give the Accenture supplier a reasonable opportunity to respond, before Accenture discloses the matter to the relevant authority, regulator or law enforcement body.

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
1
Comments
<p>There is evidence that the company ensures that its suppliers have adequate anti-bribery and corruption policies and procedures in place. The company indicates that it requires its suppliers adhere to its Code of Business Ethics, which prohibits bribery and includes provisions for conflicts of interest, gifts and hospitality and whistleblowing. In addition, there is evidence that the company requires its suppliers to comply with a supplementary Supplier Standards of Conduct, which also addresses bribery and corruption.</p> <p>However, while the company’s Supplier Standards of Conduct includes a section detailing the company’s audit rights, there is no evidence which specifically states that the company assures itself of its suppliers’ anti-bribery and corruption programme when onboarding new suppliers and/or when there is a significant change in the business relationship.</p>
Evidence
<p>[1] Code of Business Ethics (Document) Accessed 17/04/2020 https://www.accenture.com/_acnmedia/PDF-63/Accenture-CoBE-Brochure-English.pdf#zoom=50 [p.5] Who Must Comply</p> <p>Our Code of Business Ethics applies to all Accenture people—directors, officers and employees in every country—and every Accenture entity. In addition, third parties, such as consultants, agents and suppliers, are required to comply with the Code of Business Ethics when acting on Accenture’s behalf.</p> <p>Definition</p> <p>What do we mean by Accenture entity?</p> <p>“Accenture entity” means any entity that is consolidated in Accenture’s financial statements or otherwise controlled by Accenture. Accenture’s General Counsel must approve any Accenture entity’s use of a code of conduct, in lieu of this Code of Business Ethics. With respect to entities in which Accenture has an interest but does not have control, we encourage them to adopt and follow the Code of Business Ethics as appropriate.</p> <p>[p.17] We ensure our personal interests and relationships don’t create conflicts for Accenture.</p> <p>Identify personal conflicts of interest</p> <p>Consistent with our core value of Stewardship, we owe a duty to Accenture to advance its business interests. A personal conflict of interest is a situation where your own personal interests (or those of a family member or close friend) can affect your ability to act in Accenture’s best interests, or interfere with your personal objectivity and obligations to Accenture.</p> <p>Acting in Accenture’s best interests means:</p> <ul style="list-style-type: none"> • We do not compete with Accenture • We do not use Accenture’s property or information, or our position, for our own personal gain (or that of family members or close friends) • We do not take opportunities for ourselves (or family members or close friends) that we discover through the use of Accenture’s property, information or otherwise through our position at Accenture <p>Our business is built on trust- based relationships—conflicts of interest risk undermining that trust. A failure to avoid, or properly deal with, a personal conflict can have very serious consequences—both for Accenture and for you personally.</p> <p>Examples of the consequences of personal conflicts of interest:</p>

- People could question your integrity and therefore your reputation, and whether they want to work with you, or do business with Accenture
- Accenture's reputation or client relationships could be damaged
- Accenture could lose future business opportunities
- It could lead to disciplinary action being taken against you (up to, and including, termination of employment)
- Accenture could face litigation resulting in liability for Accenture (or individuals), including criminal and financial penalties

A personal conflict can arise in many different situations. Each of us is best qualified to identify when there is a personal conflict. Therefore, it is important to use good judgment to identify actual, potential or perceived personal conflicts of interest.

[p.18] Examples of situations that may present a personal conflict of interest:

- Personal investments or those of family members
- Outside activities
- Membership on boards of directors or advisory boards
- Charitable activities
- Starting a business and employment outside Accenture
- Family or personal relationships

Disclose personal conflicts of interests, get required approvals and follow any restrictions

We understand that personal conflicts occasionally arise in the ordinary course of business. When faced with a personal conflict of interest, the most important thing is to tell us about it as soon as you can, obtain any required approvals and follow any restrictions. A personal conflict of interest is often easy to resolve when it is disclosed early enough.

[p.19] We do not give or accept bribes—including inappropriate gifts, meals, entertainment or travel—and we get approval before offering any gifts, meals, entertainment or travel to Public Officials. We comply with anticorruption laws without exception

Accenture's stance on corruption, sometimes referred to as bribery, is very simple:

Corruption is wrong, it is against the law and we don't give or accept bribes. We comply with anticorruption laws—without exception, regardless of local business culture or practices.

Even if our competitors give bribes or make questionable payments, Accenture has zero tolerance for bribery or any other activity that violates these laws.

[p.24] Follow Accenture's procedures on interacting with Public Officials

Employees who interact with Public Officials, or who supervise others who do, must understand and abide by our procedures as well as the laws governing lobbying and contact with Public Officials, political contributions and campaign activity. As a general rule, refrain from activities that could place Accenture's name in a partisan political posture.

Follow Accenture's rules regarding political contributions and campaign activities

To avoid the appearance of impropriety or to prevent conflicts of interest, we prohibit corporate political contributions (both monetary and in-kind) to political candidates, political parties or party committee on behalf of Accenture and its clients.

[12] Accenture Supplier Standards of Conduct (Document)

Accessed 03/07/2019

<https://www.accenture.com/acnmedia/PDF-58/Accenture-Supplier-Standards-of-Conduct-Final-EN.pdf#zoom=50>

[p.2] Introduction

As we continually strive to deliver high performance for our clients, our company and our shareholders, Accenture is committed to upholding the highest ethical and professional standards consistent with our core values, the

Accenture Code of Business Ethics and the Ten Principles of the United Nations Global Compact, of which Accenture is a signatory.

The relationship between Accenture and its suppliers is an important component to achieving high performance in our business. Our Accenture Supplier Standards of Conduct, which supplement our Code of Business Ethics, set forth the standards and practices that Accenture suppliers are required to uphold.

Accenture is committed to helping its suppliers comply with these standards. In turn, Accenture expects its suppliers to apply these standards to their suppliers.

Thank you for your continued efforts and collaboration to adhere to our Supplier Standards of Conduct. Please direct all questions about these standards to: procurement.support@accenture.com

Kai Nowosel
Chief Procurement Officer

[p.6] 6 Integrity

Accenture suppliers understand and comply with all applicable laws. Accenture suppliers inspire trust by taking responsibility, acting ethically and encouraging honest and open debate.

6.1 Do not offer inappropriate gifts or entertainment to Accenture employees or third parties

Accenture suppliers do not make bribes or any other improper payment directly or through a third party in the form of gifts or entertainment to Accenture employees, public officials, commercial clients, business partners and other

[p.7] third parties; and employees of Accenture suppliers do not accept gifts or entertainment from third parties that are, or could be perceived as, bribes.

6.2 Comply with all anti-corruption laws including the U.S. Foreign Corrupt Practices Act and the U.K. Bribery Act 2010

Accenture is committed to conducting its business in an honest and ethical manner and has zero tolerance for corruption or any other activity that violates anticorruption laws in any place we conduct business. Accenture suppliers comply with all applicable anti-corruption laws and regulations, including the U.S. Foreign Corrupt Practices Act and the U.K. Bribery Act 2010.

Accenture is committed to conducting its business in an honest and ethical manner and has zero tolerance for corruption or any other activity that violates anticorruption laws in any place we conduct business. Accenture suppliers comply with all applicable anti-corruption laws and regulations, including the U.S. Foreign Corrupt Practices Act and the U.K. Bribery Act 2010.

In connection with doing business with or on behalf of Accenture, Accenture suppliers do not offer, promise, authorize, give, demand or accept any gift, loan, fee, reward or other advantage to or from any person as an inducement; to do something which is dishonest, illegal or a breach of trust; to obtain, retain or direct business; or to secure any other improper advantage. Under these standards, improper payments include offers, promises, authorizations or payments of anything of value to expedite routine government actions.

Accenture suppliers shall implement procedures to ensure its employees and suppliers comply fully with applicable anti-corruption laws and these standards.

Accenture's audit rights in relation to these Standards of Conduct

7.1 Accenture may audit, at its own cost and expense, the Accenture supplier's adherence to these Standards of Conduct in relation to the locations where, or from which, goods or services are provided to Accenture. Such audits may be conducted during normal business hours once annually, and Accenture will provide at least 60 days prior written notice of its intention to conduct such an audit. Accenture will conduct such audits in a manner that will result in minimal disruption to the Accenture supplier's business and HR operations. Accenture's employees or independent representatives (who must not be competitors of the Accenture supplier) will execute appropriate confidentiality agreements prior to such audit.

7.2 For the purposes of this audit, the Accenture supplier will provide Accenture’s employees and independent representatives with reasonable access to relevant information about the Accenture supplier’s policies and procedures.

[...]

Violation of these Standards of Conduct or applicable laws

8.1 Failure to comply with these Standards of Conduct or with applicable laws will entitle Accenture to immediately terminate the Accenture supplier as a supplier to Accenture and/or to disclose the matter to appropriate authorities, regulators and/or law enforcement bodies. If permitted by applicable law, Accenture will inform the Accenture supplier of the matter and give the Accenture supplier a reasonable opportunity to respond, before Accenture discloses the matter to the relevant authority, regulator or law enforcement body.

8.2 Accenture suppliers encourage a culture of transparency within their organization and supply chain and encourage employees to speak up with legal and ethical concerns, both through line management channels and/or formal reporting channels. Accenture suppliers must report suspected violations of these standards by the Accenture supplier (or by its own employees, contractors, sub-contractors or suppliers). Accenture suppliers must also report any specific issue of which they become aware regarding Accenture’s financial

[p.8] affairs, accounting practices, auditing matters, corruption or fraud, or any behavior by Accenture employees which is inconsistent with the standards set out in this Code.

8.3 Such reports must be made to the Accenture Business Ethics Helpline, where you may report your good faith concern via the web or obtain country-specific phone number to speak with an agent 24 hours a day, seven days a week: <https://businessethicsline.com/accenture>.

In most cases, you may remain anonymous when using the Accenture Business Ethics Helpline; however, in certain countries this may not be the case due to local legal restrictions. Accenture suppliers must prohibit any retaliation against any Accenture supplier employee who: (1) comes forward to raise, in good faith, a concern about a violation of any law and/or any violation of these Standards of Conduct; or (2) assists Accenture, or a law enforcement authority, by providing information to address a concern. In these Standards, “retaliation” means unfair treatment of any kind that follows from the raising of a good faith concern (or any threat of such unfair treatment).

[20] Supplier Presentation (Document)

Accessed 21/04/2020

<https://www.accenture.com/acnmedia/PDF-84/Accenture-Video-Transcript-Supplier-Diversity.pdf#zoom=50>

[p.1] Responsibly managing the supply chain is an ethical obligation for all companies. At Accenture we know that our corporate responsibility requires smart and progressive thinking, teamwork and a continued focus on execution. That’s why we follow a clearly defined ethical approach to encourage the highest standards within our global network of suppliers.

[...]

This is why we require our suppliers:

[...]

3.To follow the principles in our Code of Business Ethics and complete our Ethics and Compliance training, if asked.

4.To adhere to our Supplier Standards of Conduct and apply these Standards to your own suppliers.

[4] Corporate Citizenship Report 2019 (Document)

Accessed 17/04/2020

<https://www.accenture.com/acnmedia/PDF-120/Accenture-Corporate-Citizenship-Report-2019.pdf>

[p.50] We continue to host and lead workshops with clients, suppliers and partners on ethical supply chain management with a focus on creating a more-diverse procurement pipeline. In 2019, our workshops focused on promoting human rights and minimizing environmental impacts. Attendees discussed industry challenges and potential solutions while taking an in-depth look at their supply chain.

[p.59] Anticorruption policies and compliance

We are committed to conducting business ethically and leading by example. Our COBE and related anticorruption policies, both part of our global Ethics & Compliance program and human rights efforts, require our people, business partners and suppliers to comply with the anticorruption laws everywhere we do business, including:

- The US Foreign Corrupt Practices Act (FCPA).
- The Organization of Economic Cooperation and Development Convention on Combating Bribery of Public Officials in International Business Transactions.
- The United Nations Convention Against Corruption.
- The UK Bribery Act.

[p.49] Our ethical procurement strategy

Everyone involved with our supply chain is a stakeholder and we continue to manage our procurement strategy responsibly because it makes a global impact. We also set high standards for the way we conduct business and require suppliers across all categories to adhere to our Supplier Standards of Conduct or make an equivalent commitment.

We are uncompromising in our compliance standards and leverage our global reach to advance human and labor rights. To bring this commitment to life, we frequently hold open discussions with suppliers across our business and have a strong Diverse Supplier Development Program (DSDP). As with our Code of Business Ethics (COBE), our Supplier Standards of Conduct reflect our core values and our commitment to the 10 Principles of the United Nations Global Compact (UNGC). These Standards are published in 20 languages and outline the labor criteria we require to comply with Accenture policy and applicable laws and regulation.

We continue to evolve our global Supplier Standards of Conduct in line with our commitment to continuous improvement. This is particularly important as part of our continuing efforts to encourage the payment of a living wage. We continue to review our supply chain strategy through the lens of our our COBE and the UNGC Principles as part of our efforts to set industry standards for maintaining an ethical supply chain.

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
2
Comments
<p>There is evidence that the company takes steps to ensure that its sub-contractors have adequate anti-bribery and corruption programmes in place and that the substance of its anti-corruption and bribery programme and standards are included throughout the supply chain. This evidence is in the form of a set of supplier principles outlining the minimum standards of ethical behaviour expected throughout the supply chain.</p>
Evidence
<p>[12] Accenture Supplier Standards of Conduct (Document) Accessed 03/07/2019 https://www.accenture.com/_acnmedia/PDF-58/Accenture-Supplier-Standards-of-Conduct-Final-EN.pdf#zoom=50 [p.6] 6 Integrity</p> <p>Accenture suppliers understand and comply with all applicable laws. Accenture suppliers inspire trust by taking responsibility, acting ethically and encouraging honest and open debate.</p> <p>[...]</p> <p>Accenture suppliers shall implement procedures to ensure its employees and suppliers comply fully with applicable anti-corruption laws and these standards.</p> <p>[20] Supplier Presentation (Document) Accessed 21/04/2020 https://www.accenture.com/_acnmedia/PDF-84/Accenture-Video-Transcript-Supplier-Diversity.pdf#zoom=50 [p.1] Responsibly managing the supply chain is an ethical obligation for all companies. At Accenture we know that our corporate responsibility requires smart and progressive thinking, teamwork and a continued focus on execution. That's why we follow a clearly defined ethical approach to encourage the highest standards within our global network of suppliers.</p> <p>[...]</p> <p>This is why we require our suppliers:</p> <p>[...]</p> <p>3.To follow the principles in our Code of Business Ethics and complete our Ethics and Compliance training, if asked.</p> <p>4.To adhere to our Supplier Standards of Conduct and apply these Standards to your own suppliers.</p> <p>[13] Business Practices, Vetting And Onboarding Processes (Webpage) Accessed 04/07/2019 https://www.accenture.com/cz-en/company-suppliers-guide Business practices, vetting and onboarding processes</p> <p>Through questions about human rights, ethics, business continuity and environmental practices in our standard Requests for Proposal (RFP) template, we strive to confirm that potential suppliers are operating responsibly. We are also implementing processes to help us understand how our existing suppliers are performing against this criterion.</p> <p>[...]</p>

Further, we have explicit requirements for suppliers who wish to subcontract any of our work. These specify our awareness of, and agreement to, the arrangement and the assurance that appropriate terms and conditions are being met by the subcontractor.

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-related investigations or associated disciplinary actions relating to its suppliers.
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
1
Comments
<p>There is evidence that the company has a policy on the use of agents, 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 this policy applies to all divisions within the organisation which might employ agents, including subsidiaries and joint ventures.</p> <p>However, there is no evidence that the company explicitly commits to verifying in each case that the use of an agent is necessary to perform a legitimate business function.</p>
Evidence
<p>[1] Code of Business Ethics (Document) Accessed 17/04/2020 https://www.accenture.com/acnmedia/PDF-63/Accenture-CoBE-Brochure-English.pdf#zoom=50 [p.5] Who Must Comply</p> <p>Our Code of Business Ethics applies to all Accenture people—directors, officers and employees in every country—and every Accenture entity. In addition, third parties, such as consultants, agents and suppliers, are required to comply with the Code of Business Ethics when acting on Accenture’s behalf.</p> <p>Definition</p> <p>What do we mean by Accenture entity?</p> <p>“Accenture entity” means any entity that is consolidated in Accenture’s financial statements or otherwise controlled by Accenture. Accenture’s General Counsel must approve any Accenture entity’s use of a code of conduct, in lieu of this Code of Business Ethics. With respect to entities in which Accenture has an interest but does not have control, we encourage them to adopt and follow the Code of Business Ethics as appropriate.</p> <p>[p.22] We do not use or allow third parties to give bribes or make questionable payments on our behalf, which is why we only work with approved Business Intermediaries—companies or individuals that we expect to interact with our clients or represent Accenture before a government body.</p> <p>[p.23] Carefully review Business Intermediaries before entering into business with them</p> <p>Because Accenture can be held responsible for bribes given by third party “Business Intermediaries” on Accenture’s behalf—even if we did not approve or know of their actions—we carefully review potential Business Intermediaries before entering into business with them. To ensure we only work with reputable individuals and companies, we conduct due diligence on all Business Intermediaries prior to engaging them and repeat this process regularly for those individuals and companies with whom we have a long-term relationship.</p> <p>What is a Business Intermediary?</p> <p>An individual or company that we expect to:</p> <ul style="list-style-type: none"> Interact with our clients—for example: business development agents, subcontractors, prime contractors, alliance partners, joint venture partners and suppliers

- Represent Accenture before a government body—for example: to secure a license, visa, permit or other form of authorization; intervene in a regulatory matter; or influence a legislative action

How do you review Business Intermediaries?

- Before working with a Business Intermediary, first check the Business Intermediary (BI) Portal to see if that Business Intermediary has already been approved for the country, and the kinds of clients, that we are considering as in scope
- Seek approval to use a Business Intermediary that has not already been approved by using the BI Portal, which will route the request to Legal and business leadership for review and approval

[p.51] Purchase goods and services based on their merits

We are careful buyers. Accenture purchases goods and services based on price, quality, performance and suitability. We do not buy from our clients just because they buy from us. Accenture has assigned people to make decisions about purchasing, paying invoices and signing supplier contracts.

Use standard processes (including review of potential Business Intermediaries before entering into business with them) and preferred supplier contracts that have been put in place by our procurement organization. When entering new supply agreements, reasonably balance value and risk. When deciding to award work, consider a supplier's environmental, ethical and diversity performance. Follow guidelines and obtain approvals for hiring former Accenture Leadership for contract services.

[22] Annual Report 2019 (Document)

Accessed 21/04/2020

https://www.accenture.com/_acnmedia/Accenture/Conversion-Assets/DotCom/Documents/Global/PDF/Dualpub_27/Accenture-Fiscal-2019-Annual-Report.pdf

[p.15] In particular, in many parts of the world, including countries in which we operate and/or seek to expand, practices in the local business community might not conform to international business standards and could violate anticorruption laws, or regulations, including the U.S. Foreign Corrupt Practices Act and the UK Bribery Act 2010. Our employees, subcontractors, vendors, agents, alliance or joint venture partners, the companies we acquire and their employees, subcontractors, vendors and agents, and other third parties with which we associate, could take actions that violate policies or procedures designed to promote legal and regulatory compliance or applicable anticorruption laws or regulations.

Violations of these laws or regulations by us, our employees or any of these third parties could subject us to criminal or civil enforcement actions (whether or not we participated or knew about the actions leading to the violations), including fines or penalties, disgorgement of profits and suspension or disqualification from work, including U.S. federal contracting, any of which could materially adversely affect our business, including our results of operations and our reputation.

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>There is some evidence that 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.</p> <p>However, it is not clear that highest risk agents and intermediaries are subject to enhanced due diligence. Also, while the company states that due diligence is conducted periodically throughout the business relationship, the frequency of this process is unclear. There is also no clear evidence that due diligence is repeated at least every two years and/or when there is a significant change in the business relationship.</p>
Evidence
<p>[1] Code of Business Ethics (Document) Accessed 17/04/2020 https://www.accenture.com/_acnmedia/PDF-63/Accenture-CoBE-Brochure-English.pdf#zoom=50 [p.23] Carefully review Business Intermediaries before entering into business with them</p> <p>Because Accenture can be held responsible for bribes given by third party “Business Intermediaries” on Accenture’s behalf—even if we did not approve or know of their actions—we carefully review potential Business Intermediaries before entering into business with them. To ensure we only work with reputable individuals and companies, we conduct due diligence on all Business Intermediaries prior to engaging them and repeat this process regularly for those individuals and companies with whom we have a long-term relationship.</p>

Question
7.1.3 Does the company aim to establish the ultimate beneficial ownership of its agents and intermediaries?
Score
0
Comments
There is no evidence that the company aims to establish the beneficial ownership of its agents, or that it commits to not engaging or terminating its engagement with agents or intermediaries if beneficial ownership cannot be established.
Evidence
No evidence found.

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
There is evidence that the company’s anti-corruption policies explicitly apply to all agents and third parties acting for or on behalf of the company. However, there is no evidence that the company includes anti-bribery and corruption clauses in contracts with agents and intermediaries to detect, control and prevent breaches.
Evidence
<p>[1] Code of Business Ethics (Document) Accessed 17/04/2020 https://www.accenture.com/acnmedia/PDF-63/Accenture-CoBE-Brochure-English.pdf#zoom=50 [p.5] Who Must Comply</p> <p>Our Code of Business Ethics applies to all Accenture people—directors, officers and employees in every country—and every Accenture entity. In addition, third parties, such as consultants, agents and suppliers, are required to comply with the Code of Business Ethics when acting on Accenture’s behalf.</p> <p>Definition</p> <p>What do we mean by Accenture entity?</p> <p>“Accenture entity” means any entity that is consolidated in Accenture’s financial statements or otherwise controlled by Accenture. Accenture’s General Counsel must approve any Accenture entity’s use of a code of conduct in lieu of this Code of Business Ethics. With respect to entities in which Accenture has an interest but does not have control, we encourage them to adopt and follow the Code of Business Ethics as appropriate.</p> <p>[p.22] We do not use or allow third parties to give bribes or make questionable payments on our behalf, which is why we only work with approved Business Intermediaries—companies or individuals that we expect to interact with our clients or represent Accenture before a government body.</p> <p>[p.23] Carefully review Business Intermediaries before entering into business with them</p> <p>Because Accenture can be held responsible for bribes given by third party “Business Intermediaries” on Accenture’s behalf—even if we did not approve or know of their actions—we carefully review potential Business Intermediaries before entering into business with them. To ensure we only work with reputable individuals and companies, we conduct due diligence on all Business Intermediaries prior to engaging them and repeat this process regularly for those individuals and companies with whom we have a long-term relationship.</p> <p>[4] Corporate Citizenship Report 2019 (Document) Accessed 17/04/2020 https://www.accenture.com/acnmedia/PDF-120/Accenture-Corporate-Citizenship-Report-2019.pdf [p.59] Anticorruption policies and compliance</p> <p>We are committed to conducting business ethically and leading by example. Our COBE and related anticorruption policies, both part of our global Ethics & Compliance program and human rights efforts, require our people, business partners and suppliers to comply with the anticorruption laws everywhere we do business, including:</p> <ul style="list-style-type: none"> • The US Foreign Corrupt Practices Act (FCPA). • The Organization of Economic Cooperation and Development Convention on Combating Bribery of Public Officials in International Business Transactions. • The United Nations Convention Against Corruption. • The UK Bribery Act.

[...]

Our relevant anticorruption policies apply to all Accenture people working for any Accenture entity in any country and to the many ways we handle our broad-based Anticorruption program.

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
0
Comments
There is no evidence that the company addresses incentive structures as a risk factor in agent behaviour.
Evidence
No evidence found.

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 or on its behalf.
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, bribery or corruption-related investigations, or the associated disciplinary actions, involving its 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 some evidence that the company has formal procedures to conduct risk-based anti-bribery and corruption due diligence prior to entering and while operating in all joint ventures.</p> <p>However, there is no evidence that the company's due diligence explicitly includes checks on the ultimate beneficial ownership of the partner company. There is also no evidence that joint ventures operating in high risk markets or with high risk partners, such as state-owned enterprises, are subject to enhanced due diligence. Additionally, while the company states that due diligence is conducted periodically throughout the business relationship, there is no clear evidence that it is repeated at least every two years or when there is a significant change in the business relationship.</p>
Evidence
<p>[1] Code of Business Ethics (Document) Accessed 17/04/2020 https://www.accenture.com/_acnmedia/PDF-63/Accenture-CoBE-Brochure-English.pdf#zoom=50 [p.23] Carefully review Business Intermediaries before entering into business with them</p> <p>Because Accenture can be held responsible for bribes given by third party “Business Intermediaries” on Accenture’s behalf—even if we did not approve or know of their actions—we carefully review potential Business Intermediaries before entering into business with them. To ensure we only work with reputable individuals and companies, we conduct due diligence on all Business Intermediaries prior to engaging them and repeat this process regularly for those individuals and companies with whom we have a long-term relationship.</p> <p>DEFINITION</p> <p>What is a Business Intermediary? An individual or company that we expect to:</p> <ul style="list-style-type: none"> • Interact with our clients—for example: business development agents, subcontractors, prime contractors, alliance partners, joint venture partners and suppliers

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
0
Comments
<p>There is evidence that entities controlled by the company are required to comply with the standards contained in its Code of Business Ethics.</p> <p>However, the company scores '0' because there is no evidence that the company commits to establishing or implementing anti-bribery and corruption policies or procedures in all of its joint ventures. Furthermore, there is no evidence that it requires anti-bribery and corruption clauses in its contracts with joint venture partners.</p>
Evidence
<p>[1] Code of Business Ethics (Document) Accessed 17/04/2020 https://www.accenture.com/_acnmedia/PDF-63/Accenture-CoBE-Brochure-English.pdf#zoom=50 [p.5] Who Must Comply</p> <p>Our Code of Business Ethics applies to all Accenture people—directors, officers and employees in every country—and every Accenture entity. In addition, third parties, such as consultants, agents and suppliers, are required to comply with the Code of Business Ethics when acting on Accenture’s behalf.</p> <p>Definition</p> <p>“Accenture entity” means any entity that is consolidated in Accenture’s financial statements or otherwise controlled by Accenture. Accenture’s General Counsel must approve any Accenture entity’s use of a code of conduct in lieu of this Code of Business Ethics. With respect to entities in which Accenture has an interest but does not have control, we encourage them to adopt and follow the Code of Business Ethics as appropriate.</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
There is no evidence that the company commits to taking an active role in preventing bribery and corruption in all of its joint ventures.
Evidence
No evidence found.

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, nor is there evidence that a dedicated body, department or team is responsible for managing 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 conducts 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 its 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 indirect 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
0
Comments
There is some evidence that the company recognises the corruption risks of operating in different markets, however there is no clear evidence that risk assessment procedures are used to design tailored mitigation plans or to inform the company's operations in high risk markets.
Evidence
<p>[4] Corporate Citizenship Report 2019 (Document) Accessed 17/04/2020 https://www.accenture.com/_acnmedia/PDF-120/Accenture-Corporate-Citizenship-Report-2019.pdf [p.59] We continually assess and refine our Ethics & Compliance program, including how we train our people. Our thorough approach provides a baseline of training to all Accenture people, with additional anticorruption and other compliance training for individuals in higher-risk roles and regions, including in-person training with local members of the Legal team in high-risk markets, reaffirming our commitment to anticorruption in markets where corruption is commonplace.</p> <p>[22] Annual Report 2019 (Document) Accessed 21/04/2020 https://www.accenture.com/_acnmedia/Accenture/Conversion-Assets/DotCom/Documents/Global/PDF/Dualpub_27/Accenture-Fiscal-2019-Annual-Report.pdf [p.15] In particular, in many parts of the world, including countries in which we operate and/or seek to expand, practices in the local business community might not conform to international business standards and could violate anticorruption laws, or regulations, including the U.S. Foreign Corrupt Practices Act and the UK Bribery Act 2010. Our employees, subcontractors, vendors, agents, alliance or joint venture partners, the companies we acquire and their employees, subcontractors, vendors and agents, and other third parties with which we associate, could take actions that violate policies or procedures designed to promote legal and regulatory compliance or applicable anticorruption laws or regulations. Violations of these laws or regulations by us, our employees or any of these third parties could subject us to criminal or civil enforcement actions (whether or not we participated or knew about the actions leading to the violations), including fines or penalties, disgorgement of profits and suspension or disqualification from work, including U.S. federal contracting, any of which could materially adversely affect our business, including our results of operations and our reputation.</p> <p>[2] Audit Committee Charter (Document) Accessed 30/06/2019 https://www.accenture.com/_acnmedia/PDF-89/Accenture-Audit-Committee-Charter.pdf#zoom=50 [p.5] Risk Management</p> <p>Discuss the Company's guidelines, policies and processes with respect to risk assessment and risk management, including by reviewing enterprise risks, the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures. As needed, such reviews shall include reviews with the Chief Operating Officer (or such other executive or executives with primary responsibility for risk oversight) of the Company's enterprise risks and risk management. In addition, the reviews shall include an annual review with the chair of each of the Compensation Committee and the Finance Committee of the risk assessment process undertaken by those committees with respect to the risks overseen by those committees, and an annual update to the Board with respect to oversight of risk management.</p>

Question																																														
<p>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)?</p>																																														
<p>Score</p> <p>1</p>																																														
<p>Comments</p> <p>The company publishes a list of its consolidated subsidiaries and non-fully consolidated holdings. It also publishes the country of incorporation alongside each entity. There is evidence that the data is updated on an annual basis.</p> <p>However, the company receives a score of ‘1’ because it is unclear if the published list includes all of the company’s holdings, including all joint ventures, or whether it just includes the company’s main subsidiaries. In addition, the list does not include the percentage owned or information on the country of operation for each entity.</p>																																														
<p>Evidence</p> <p>[22] Annual Report 2019 (Document) Accessed 21/04/2020 https://www.accenture.com/_acnmedia/Accenture/Conversion-Assets/DotCom/Documents/Global/PDF/Dualpub_27/Accenture-Fiscal-2019-Annual-Report.pdf [p.45] 21.1 Subsidiaries of the Registrant (filed herewith)</p> <p>[Clicking on the link leads directly to the Subsidiaries Disclosure document]</p> <p>[14] Subsidiaries Disclosure (Document) Accessed 22/04/2020 https://www.sec.gov/Archives/edgar/data/1467373/000146737319000339/acn831201910-kexhibit211.htm [p.1] Subsidiaries of the Registrant</p> <p>Certain subsidiaries of the registrant and their subsidiaries are listed below. Pursuant to Item 601(b)(21) of Regulation S-K, the names of particular subsidiaries have, in certain instances, been omitted because, considered in the aggregate as a single subsidiary, they would not constitute, as of the end of the year covered by this report, a “significant subsidiary” as that term is defined in Rule 1-02(w) of Regulation S-X under the Securities Exchange Act of 1934.</p> <table border="0"> <thead> <tr> <th><u>Name</u></th> <th><u>Country of Organization</u></th> </tr> </thead> <tbody> <tr><td>Sistemas Consulting S.L.</td><td>Andorra</td></tr> <tr><td>Accenture SRL</td><td>Argentina</td></tr> <tr><td>Accenture Service Center SRL</td><td>Argentina</td></tr> <tr><td>Insitum Consultoria Argentina SRL</td><td>Argentina</td></tr> <tr><td>Accenture Australia Pty Ltd</td><td>Australia</td></tr> <tr><td>Accenture Australia Holdings Pty Ltd</td><td>Australia</td></tr> <tr><td>Accenture Cloud Solutions Australia Pty Ltd</td><td>Australia</td></tr> <tr><td>Accenture Cloud Solutions Pty Ltd</td><td>Australia</td></tr> <tr><td>Accenture Solutions Pty Ltd</td><td>Australia</td></tr> <tr><td>Analytics 8 LP</td><td>Australia</td></tr> <tr><td>Analytics 8 Pty Ltd</td><td>Australia</td></tr> <tr><td>Avanade Australia Pty Ltd</td><td>Australia</td></tr> <tr><td>BCT Solutions Pty Ltd</td><td>Australia</td></tr> <tr><td>Loud & Clear Creative Pty Ltd</td><td>Australia</td></tr> <tr><td>Maud Corp Pty Limited</td><td>Australia</td></tr> <tr><td>The Monkeys Pty Limited</td><td>Australia</td></tr> <tr><td>Octo Technology Pty Ltd</td><td>Australia</td></tr> <tr><td>Orbium Pty Ltd</td><td>Australia</td></tr> <tr><td>Parker Fitzgerald PTY Ltd</td><td>Australia</td></tr> <tr><td>PrimeQ Ltd</td><td>Australia</td></tr> <tr><td>PrimeQ Australia Pty Ltd</td><td>Australia</td></tr> <tr><td>Redcore Group Holdings Pty Ltd</td><td>Australia</td></tr> </tbody> </table> <p>[Document continues to list all subsidiaries alphabetically by country, over 11 pages]</p>	<u>Name</u>	<u>Country of Organization</u>	Sistemas Consulting S.L.	Andorra	Accenture SRL	Argentina	Accenture Service Center SRL	Argentina	Insitum Consultoria Argentina SRL	Argentina	Accenture Australia Pty Ltd	Australia	Accenture Australia Holdings Pty Ltd	Australia	Accenture Cloud Solutions Australia Pty Ltd	Australia	Accenture Cloud Solutions Pty Ltd	Australia	Accenture Solutions Pty Ltd	Australia	Analytics 8 LP	Australia	Analytics 8 Pty Ltd	Australia	Avanade Australia Pty Ltd	Australia	BCT Solutions Pty Ltd	Australia	Loud & Clear Creative Pty Ltd	Australia	Maud Corp Pty Limited	Australia	The Monkeys Pty Limited	Australia	Octo Technology Pty Ltd	Australia	Orbium Pty Ltd	Australia	Parker Fitzgerald PTY Ltd	Australia	PrimeQ Ltd	Australia	PrimeQ Australia Pty Ltd	Australia	Redcore Group Holdings Pty Ltd	Australia
<u>Name</u>	<u>Country of Organization</u>																																													
Sistemas Consulting S.L.	Andorra																																													
Accenture SRL	Argentina																																													
Accenture Service Center SRL	Argentina																																													
Insitum Consultoria Argentina SRL	Argentina																																													
Accenture Australia Pty Ltd	Australia																																													
Accenture Australia Holdings Pty Ltd	Australia																																													
Accenture Cloud Solutions Australia Pty Ltd	Australia																																													
Accenture Cloud Solutions Pty Ltd	Australia																																													
Accenture Solutions Pty Ltd	Australia																																													
Analytics 8 LP	Australia																																													
Analytics 8 Pty Ltd	Australia																																													
Avanade Australia Pty Ltd	Australia																																													
BCT Solutions Pty Ltd	Australia																																													
Loud & Clear Creative Pty Ltd	Australia																																													
Maud Corp Pty Limited	Australia																																													
The Monkeys Pty Limited	Australia																																													
Octo Technology Pty Ltd	Australia																																													
Orbium Pty Ltd	Australia																																													
Parker Fitzgerald PTY Ltd	Australia																																													
PrimeQ Ltd	Australia																																													
PrimeQ Australia Pty Ltd	Australia																																													
Redcore Group Holdings Pty Ltd	Australia																																													

Question
9.3 Does the company disclose its beneficial ownership and control structure?
Score
2
Comments
There is evidence that the company is publicly listed on the New York Stock Exchange (NYSE) and therefore it is not required to disclose further information on its beneficial ownership to receive a score of '2'. The company also indicates that it is publicly listed in its Annual Report.
Evidence
<p>[16] FT Markets Data – Accenture PLC (Webpage) Accessed 22/04/2020 https://markets.ft.com/data/equities/tearsheet/summary?s=ACN:NYQ</p>  <p>[22] Annual Report 2019 (Document) Accessed 21/04/2020 https://www.accenture.com/_acnmedia/Accenture/Conversion-Assets/DotCom/Documents/Global/PDF/Dualpub_27/Accenture-Fiscal-2019-Annual-Report.pdf</p> <p>[p.9] Stock listing Accenture plc Class A ordinary shares are traded on the New York Stock Exchange under the symbol ACN.</p>

Question
9.4 Does the company publish a percentage breakdown of its defence sales by customer?
Score
0
Comments
<p>There is no evidence that the company publishes a percentage breakdown of its major defence customers. The company provides some summary information on the portion of revenue generated from each industry group, but this does not specifically refer to aerospace and defence and does not provide any information on its main customers.</p>
Evidence
<p>[22] Annual Report 2019 (Document) Accessed 21/04/2020 https://www.accenture.com/_acnmedia/Accenture/Conversion-Assets/DotCom/Documents/Global/PDF/Dualpub_27/Accenture-Fiscal-2019-Annual-Report.pdf</p> <p>[p.2] • Our High Tech industry group serves the enterprise technology, network equipment, semiconductor, consumer technology, aerospace & defense, and medical equipment industries. This group represented approximately 24% of our Communications, Media & Technology operating group’s revenues in fiscal 2019.</p> <p>[p.3] • Our Public Service industry group helps governments transform the way they deliver public services and engage with citizens. We work primarily with defense departments and military forces; public safety authorities; justice departments; human services agencies; educational institutions; non-profit organizations; and postal, customs, revenue and tax agencies. Our Public Service industry group represented approximately 62% of our Health & Public Service operating group’s revenues in fiscal 2019.</p> <p>[p.17] • Our ability to work for the U.S. government is impacted by the fact that we are an Irish company. We elected to enter into a proxy agreement with the U.S. Department of Defense that enhances the ability of our U.S. federal government contracting subsidiary to perform certain work for the U.S. government.</p>

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

No.	Type (Webpage or Document)	Name	Download Date	Link
01	Document	Code of Business Ethics	17/04/2020	https://www.accenture.com/_acnmedia/PDF-63/Accenture-CoBE-Brochure-English.pdf#zoom=50
02	Document	Audit Committee Charter	30/06/2019	https://www.accenture.com/_acnmedia/PDF-89/Accenture-Audit-Committee-Charter.pdf#zoom=50
03	Webpage	Press Release – Appointment of New Chief Compliance Officer	17/04/2020	https://newsroom.accenture.com/news/accenture-names-joel-unruch-general-counsel-secretary-and-chief-compliance-officer-succeeding-chad-jerdee.htm?_ga=2.156085307.1862736486.1587117878-1345184663.1587117878&_gac=1.241314230.1587123422.EAlalQobChMI78XcvK_v6AIVm-vtCh0VRgQZEAAAYASAAEglpePD_BwE
04	Document	Corporate Citizenship Report 2019	17/04/2020	https://www.accenture.com/_acnmedia/PDF-120/Accenture-Corporate-Citizenship-Report-2019.pdf
05	Document	Raising Legal and Ethical Concerns and Prohibiting Retaliation	30/06/2019	https://www.accenture.com/_acnmedia/PDF-71/Accenture-Raising-Legal-and-Ethical-Concerns-and-Prohibiting-Retaliation
06	Document	2019 Proxy Statement	17/04/2020	https://investor.accenture.com/~/_media/Files/A/Accenture-IR-V3/annual-shareholder-meeting/2020/accenture-2019-proxy-statement.pdf
07	Webpage	Frequently Asked Questions	01/07/2019	https://secure.ethicspoint.com/domain/media/en/gui/50440/faq.html
08	Webpage	Political Contributions And Lobbying Policy	20/04/2020	https://www.accenture.com/us-en/company-political-contributions-policy?src=PSEARCH
09	Document	Corporate Governance Guidelines	01/07/2019	https://www.accenture.com/_acnmedia/PDF-89/Accenture-Corporate-Governance-Guidelines-updated-October-2018.pdf#zoom=50
10	Webpage	Corporate Citizenship - Home	21/04/2020	https://www.accenture.com/us-en/about/corporate-citizenship-index?src=PSEARCH
11	Document	2019 US Trade Association Memberships	21/04/2020	https://www.accenture.com/_acnmedia/PDF-115/Accenture-FY19-TA-Memberships-Disclosure.pdf#zoom=50
12	Document	Accenture Supplier Standards of Conduct	03/07/2019	https://www.accenture.com/_acnmedia/PDF-58/Accenture-Supplier-Standards-of-Conduct-Final-EN.pdf#zoom=50

13	Webpage	Business Practices, Vetting And Onboarding Processes	04/07/2019	https://www.accenture.com/cz-en/company-suppliers-guide
14	Document	Subsidiaries Disclosure	22/04/2020	https://www.sec.gov/Archives/edgar/data/1467373/000146737319000339/acn831201910-kexhibit211.htm
15	Document	Standards Of Federal Business Ethics And Conduct	20/04/2020	https://www.accenture.com/_acnmedia/PDF-33/Accenture-AFS-Standards-Federal-Business-Ethics-Conduct.pdf#zoom=50
16	Webpage	FT Markets Data	22/04/2020	https://markets.ft.com/data/equities/tearsheet/summary?s=ACN:NYQ
17	Webpage	Corporate Governance FAQs	17/04/2020	https://www.accenture.com/us-en/about/governance/company-faqs?src=PSEARCH
18	Document	Definitions of Material Topics	21/04/2020	https://www.accenture.com/_acnmedia/PDF-97/Accenture-Definitions-of-Material-Topics.pdf#zoom=50
19	Webpage	Developing a Responsible Supply Chain	21/04/2020	https://www.accenture.com/us-en/about/corporate-citizenship/responsible-supply-chain?src=PSEARCH
20	Document	Supplier Presentation	21/04/2020	https://www.accenture.com/_acnmedia/PDF-84/Accenture-Video-Transcript-Supplier-Diversity.pdf#zoom=50
21	Document	Global Reporting Initiative Content Index	21/04/2020	https://www.accenture.com/_acnmedia/PDF-97/Accenture-Global-Reporting-Initiative-Content-Index.pdf#zoom=50
22	Document	Annual Report 2019	21/04/2020	https://www.accenture.com/_acnmedia/Accenture/Conversion-Assets/DotCom/Documents/Global/PDF/Dualpub_27/Accenture-Fiscal-2019-Annual-Report.pdf
23	Webpage	United States Senate Lobbying Disclosure – Accenture Federal Services LLC	21/12/2020	https://lda.senate.gov/filings/public/filing/4dcc9ddd-5293-48d0-9b12-893e4a3c846b/print/