

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

FINAL ASSESSMENT

FLUOR CORPORATION

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

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

Section	Number of Questions*	Score Based on Publicly Available Information
1. Leadership and Organisational Culture	4	7/8
2. Internal Controls	6	10/12
3. Support to Employees	7	12/14
4. Conflict of Interest	4	7/8
5. Customer Engagement	7	5/14
6. Supply Chain Management	5	6/10
7. Agents, Intermediaries and Joint Ventures	10	11/20
8. Offsets	4	0/8
9. High Risk Markets	4	5/8
10. State-Owned Enterprises	0	N/A
TOTAL		63/102
BAND		C

*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
2
Comments
There is evidence that the company publishes a clear anti-bribery and corruption commitment, which details its stance against any form of bribery or corruption within the organisation. There is evidence that this commitment was directly authorised and endorsed by the company’s Chief Executive Officer.
Evidence
<p>[27] Sustainability Policy (Document) Accessed 24/06/2020 https://www.fluor.com/SiteCollectionDocuments/fluor-sustainability-policy-2020mar.pdf At Fluor, we strive to deliver innovative, predictable and sustainable solutions to help build a better world. To us, sustainability means meeting the needs of our clients while conducting business in a socially, economically, and environmentally responsible manner to the benefit of current and future generations. Our practices create fundamental value for Fluor and all of our stakeholders – clients and their customers, employees, investors, suppliers, contractors, and the communities in which we operate. Sustainable development is integral to our approach to business and the solutions we provide to clients; and we demonstrate our commitment through our actions, including:</p> <p>[...]</p> <ul style="list-style-type: none"> • Remaining unrelenting in our strong anti-corruption and anti-trafficking stance, and upholding our Core Value of Integrity through ethics and compliance initiatives and good conduct; <p>[...]</p> <p>We champion sustainability throughout the company and demonstrate our progress through continuous monitoring, benchmarking, and reporting.</p> <p>Carlos M. Hernandez Chief Executive Officer Fluor Corporation</p> <p>March 2020</p> <p>[01] The Code of Business Conduct and Ethics (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/HR700.pdf [p. 5] Letter from The Chief Executive Officer</p> <p>Dear Colleagues, At Fluor, we transform the world by building prosperity and empowering progress.</p> <p>Our clients and communities have always trusted Fluor to deliver solutions that work, to be innovative and to complete projects with the highest standards of quality and safety while contributing to the well-being of society. In the midst of change, we must show that we continue to deserve that trust.</p> <p>Our company is successful when we embrace our Core Values of safety, integrity, teamwork and excellence. They act as our behavioral compass and define how we do our work.</p>

I cannot emphasize enough that we will not undertake or execute a project that compromises any of our Core Values. Sometimes we feel pressure to perform. We feel the pressure to obtain Execution Excellence. But we must not be influenced to bend the rules or break the law.

Fluor’s Code of Business Conduct and Ethics reflects our continuing and absolute determination to do the right thing and serves as a resource for all employees. It summarizes, clarifies and updates our existing standards for employee conduct so that we can all act consistently.

I encourage you – and empower you – to ask questions and speak up if you are ever unsure about the proper course of action. Honest, two-way communication is critical. None of us have all the answers. If you are ever unsure about the proper course of action, refer to the Code and seek guidance from your supervisor, your supervisor’s supervisor (and all the way up the reporting structure as necessary), Human Resources, a company Subject Matter Expert or use the Compliance and Ethics Hotline.

We all should know that as part of our global safety standards, all employees have stop work authority. If you believe unsafe conditions exist or you do not feel that you can conduct work safely, you have the authority to stop work. But we also have stop work responsibility. If you believe something violates the law or our ethical standards, you must speak up. We have the responsibility to do what is right. The sooner we know about an issue, the sooner we can rally to fix it.

We are all on a mission to accomplish greatness. We have built an amazing track record and reputation at Fluor. It is based on best-in-class engineering and projects across the globe. It’s also based on our reputation for integrity. When we are accountable to ourselves and to our clients, when we follow our Core Values, when we work together and communicate, we can accomplish anything.

Sincerely,

Carlos M. Hernandez
 Chief Executive Officer
 Fluor Corporation

[p. 33] Zero Tolerance for Bribery

In many parts of the world, paying bribes to win business contracts is unfortunately both accepted and expected. However, Fluor will not tolerate bribery of any form—with any third party, public or private, whether done directly or indirectly through third parties, even if we lose business or encounter delays because of our refusal to do so.

A “bribe” is an offer or promise to give, or the giving of, or authorizing to give, any thing of value or another advantage to improperly influence the actions of a third party, public or private. Bribes may include money, gifts, travel or other expenses, hospitality, below-market loans, discounts, favors, business or employment opportunities, political or charitable contributions, or any direct or indirect benefit or consideration. Improper influence typically involves the intent to secure a quid pro quo to buy the misuse of someone’s position.

Bribes violate anti-corruption laws. It is your duty to know and follow the local and other applicable anti-corruption laws that apply to your assigned duties. Consequences for violating anti-corruption laws are severe for both our company and the individuals involved, including possible civil and criminal liability.

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;</p> <p>b) All board members, including non-executive directors.</p>
Score
1
Comments
<p>There is evidence that the company has an anti-bribery and corruption policy, which specifically prohibits bribery, payments to public officials and commercial bribery. There is evidence that this policy applies to all employees and board members as described in (a) and (b) in the question. The company publishes two Codes of Conduct which cover ethical risks, anti-bribery and corruption – one for employees and one for members of the board.</p> <p>Although the company states that facilitation payments are prohibited, there is evidence that these are permissible in some circumstances, providing that they follow certain procedures and are allowed under applicable laws. Since these exceptions appear to encompass more than an imminent threat to physical security, the company receives a score of ‘1’.</p>
Evidence
<p>[01] The Code of Business Conduct and Ethics (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/HR700.pdf [p. 11] Who Must Follow Our Code? All employees of Fluor Corporation and its subsidiaries worldwide must adhere to our Code at all times.</p> <p>What is Expected of Me? As an employee, you are required to:</p> <ul style="list-style-type: none"> • Understand and follow the laws and regulations that apply to your job • Read, understand and follow our Code and the underlying policies and practices applicable to you • If you are uncertain about how to do the right thing, seek guidance from your supervisor or other Fluor resources and use the steps in the “Doing the Right Thing” section of our Code • Participate in any compliance training and certifications required by our company • Report any suspected violations of the Code using the steps set forth in the “Getting Help and Reporting Concerns” section of our Code • Cooperate with any investigations into potential misconduct The company can only do something about misconduct if it knows about it. <p>What is Additionally Expected of Managers? Managers have additional responsibilities related to our Code. You are responsible for promoting a culture of compliance and integrity, including a positive working environment in which people are treated with dignity and respect. This culture is achieved by:</p> <ul style="list-style-type: none"> • Leading by example by living up to the standards of our Code at all times • Helping those you supervise understand and follow the standards set forth in our Code, policies and practices, as well as stressing the importance of participating in related training and certifications • Supporting those who raise a concern or report a suspected problem in good faith, even if they go outside of the chain of command • Never taking or allowing a retaliatory action against someone for reporting concerns in good faith or cooperating with an investigation • Following up when you hear about or suspect potential misconduct, promptly escalating the concern, and never looking the other way to ignore misconduct <p>[p. 33] Zero Tolerance for Bribery</p>

In many parts of the world, paying bribes to win business contracts is unfortunately both accepted and expected. However, Fluor will not tolerate bribery of any form—with any third party, public or private, whether done directly or indirectly through third parties, even if we lose business or encounter delays because of our refusal to do so.

A “bribe” is an offer or promise to give, or the giving of, or authorizing to give, any thing of value or another advantage to improperly influence the actions of a third party, public or private. Bribes may include money, gifts, travel or other expenses, hospitality, below-market loans, discounts, favors, business or employment opportunities, political or charitable contributions, or any direct or indirect benefit or consideration. Improper influence typically involves the intent to secure a quid pro quo to buy the misuse of someone’s position.

Bribes violate anti-corruption laws. It is your duty to know and follow the local and other applicable anti-corruption laws that apply to your assigned duties. Consequences for violating anti-corruption laws are severe for both our company and the individuals involved, including possible civil and criminal liability.

FACILITATING PAYMENTS

At Fluor, facilitating payments are prohibited, unless they are:

- Pre-approved in writing by the Law Department;
- Allowed under all applicable anti-corruption and local laws; and
- Properly and accurately accounted for in our company’s records

A “facilitating payment” is a small payment given to a government employee, usually in cash, to expedite or secure the performance of a routine process such as to expedite utility services, provide needed police protection or approve the granting of a work permit or visa. Anti-corruption and local laws often prohibit facilitating payments. If there is an immediate and credible threat to an employee’s physical safety or security and it is not reasonably possible to get advance approval for a proposed payment demanded, the payment may be made without prior approval but must be promptly reported in writing to the Law Department.

[02] Code of Business Conduct and Ethics for Members of the Board of Directors (Document)

Accessed 10/07/2019

<https://www.fluor.com/SiteCollectionDocuments/Director-Code-of-Conduct.pdf>

[p. 1] The Board of Directors (the "Board") of Fluor Corporation (the "Company") has adopted the following Code of Business Conduct and Ethics (the "Code ") for directors of the Company. This Code is intended to focus the Board and each director on areas of ethical risk, provide guidance to directors to help them recognize and deal with ethical issues, provide mechanisms to report unethical conduct, and help foster a culture of honesty and accountability.

No code or policy can anticipate every situation that may arise. Accordingly, this Code is intended to serve as a source of guiding principles for directors. Directors are encouraged to bring questions about particular circumstances that may implicate one or more of the provisions of this Code to the attention of the Chair of the Governance Committee, who may consult with inside or outside legal counsel as appropriate.

Directors who also serve as officers of the Company should read this Code in conjunction with the Company's Code of Business Conduct & Ethics for its employees.

[23] 2017 Sustainability Report (Document)

Accessed 03/09/2019

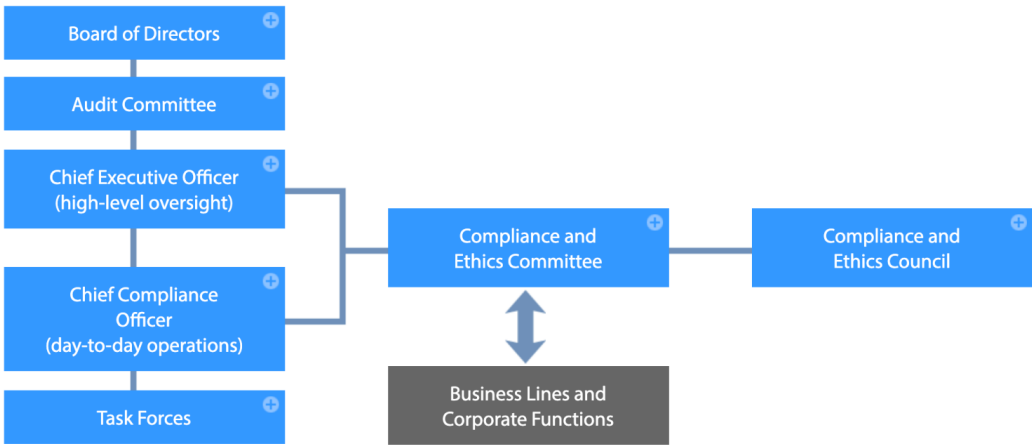
<https://www.fluor.com/SiteCollectionDocuments/2017-fluor-sustainability-report.pdf>

[p.31] Fluor’s *Code of Business Conduct and Ethics* is the centerpiece of the company’s commitment to conduct business with high ethical standards. Employees are expected to read, understand and comply with the Code. It is available in Arabic, Chinese, Dutch, English, German, Polish, Portuguese, Russian and Spanish. All salaried employees read and agree to the Code when they begin their employment and annually receive Code-related training and reaffirm that they understand and are committed to it. Beyond the Code, Fluor has more detailed policies and practices for risk areas that warrant more specific guidance.

Fluor prohibits any form of commercial bribery, and employees are asked to be especially vigilant when dealing with public sector officials. Fluor’s *Anti-Bribery and Corruption Policy* provides clear standards for employees. Fluor’s employees, officers, directors and any agents, subsidiaries, joint ventures, consortiums, consultants, brokers or other individuals, intermediaries, contractors, distributors, suppliers or entities over which the company has control are strictly prohibited...

[p. 32] ...from paying a bribe to, or receiving a bribe from, any public or private third party.

Fluor has other ethics and compliance policies and practices that apply globally or according to business line or project. A project- specific ethics and compliance plan is developed as necessary, based on the project's Preliminary Project Compliance and Ethics Plan Assessment and any subsequent ethics and compliance risks identified for the project.

Question
1.3. Does the board or a dedicated board committee provide oversight of the company's anti-bribery and corruption programme?
Score
2
Comments
<p>There is evidence that the company's board-level Audit Committee is responsible for providing oversight of its compliance and ethics programme, which is understood to include anti-bribery and corruption initiatives. The company indicates that the committee's responsibilities include reviewing reports from management on the programme's performance, along with the results of internal and external audits, and there is evidence that the committee has the authority to require that any necessary changes to the programme are made.</p>
Evidence
<p>[07] Compliance and Ethics Program Structure (Webpage) Accessed 10/07/2019 https://www.fluor.com/sustainability/ethics-compliance/fluors-compliance-ethics-program-structure Fluor's Board of Directors is committed to Fluor maintaining an effective compliance and ethics program. They delegated Board oversight to the Audit Committee and executive oversight to Fluor's Chief Compliance Officer.</p> <p>The Chief Compliance Officer meets with the Board and Audit Committee on at least a quarterly and annual basis to provide updates on the program. A Compliance and Ethics Committee was formed to provide assistance to the company's management and the Audit Committee to enable Fluor to continue to operate according to the highest ethical business standards and in accordance with applicable laws.</p>  <pre> graph TD Board[Board of Directors] --> Audit[Audit Committee] Audit --> CEO[Chief Executive Officer (high-level oversight)] CEO --> CCO[Chief Compliance Officer (day-to-day operations)] CCO --> TaskForces[Task Forces] CCO --> CECom[Compliance and Ethics Committee] CECom --- CECouncil[Compliance and Ethics Council] CECom <--> BLCF[Business Lines and Corporate Functions] </pre>
<p>[03] Corporate Governance Guidelines (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/CorporateGovernanceGuidelines.pdf [p. 1] The Board of Directors' core responsibilities include: [...]</p> <ul style="list-style-type: none"> overseeing the Company's integrity and ethics, and compliance with laws;
<p>[05] Audit Committee Charter (Document) Accessed 22/03/2020 https://www.fluor.com/SiteCollectionDocuments/AuditCommitteeCharter.pdf [p.2] Obtain and review, at least annually, a report by the independent auditor describing:</p> <ol style="list-style-type: none"> the independent auditor's internal quality control procedures; any material issues raised by the most recent internal quality-control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the firm; and any steps taken to deal with any such issues.

[p.3] Obtain and review, prior to each meeting, a summary of internal audit reports completed and in process and a progress report on the internal audit plan and management's responses.

[p. 4] 25. Oversee the Company's compliance program with respect to legal and regulatory requirements and review the Company's policies and procedures for monitoring compliance.

[p.5] 26. Review and assess the Company's codes of conduct and ethics that are applicable to employees and management, at least annually, and recommend proposed material changes to the Board of Directors for approval.

[16] Anti-Bribery and Corruption Policy (Document)

Accessed 11/07/2019

<https://www.fluor.com/SiteCollectionDocuments/in-abac-policy.pdf>

[p. 4] The Company's audit approach includes consideration and review of Anti-Corruption Laws and issues. The Annual Audit Plans include a risk assessment analysis of elements related to these issues, including, as appropriate, independent surveys. The Company's Internal Audit group is also available to undertake appropriate special audits related to Anti-Corruption Laws and issues.

[08] Compliance and Ethics Committee (Document)

Accessed 10/07/2019

<https://www.fluor.com/SiteCollectionDocuments/charter-committee.pdf>

[p. 2] Audit and monitor adherence to the Company compliance and ethics-related policies and procedures, including, but not limited to, reviewing the Company's Business Ethics and Conduct certification process.

[p. 4] The Compliance and Ethics Committee shall report to the Audit Committee, at least quarterly, by describing:

- the operation, contents and effectiveness of the compliance program; and
- alleged compliance and ethics violations as set forth in the Fluor Corporation Audit Committee Policy Regarding Receiving Complaints.

[09] Ethics and Compliance Council (Document)

Accessed 10/07/2019

<https://www.fluor.com/SiteCollectionDocuments/charter-council.pdf>

[p. 1] In order to assist the Compliance and Ethics Committee in its responsibilities under its charter, at its meeting of April 27, 2005, the Committee formed the Compliance and Ethics Council (the "Council") to assist the Committee with regard to oversight of reporting, investigating and recommending corrective action, including discipline, for violations of the Company's Code of Business Conduct and Ethics.

[p. 2]

- Reviewing results of investigations regarding alleged compliance or ethics violations and discipline taken to ensure the discipline is appropriate to the violation and to maintain consistency.
- Reviewing results of investigations regarding alleged compliance and ethics violations, and determine and implement any new or changed controls to better detect, and prevent reoccurrence of, similar future violations.

[23] 2017 Sustainability Report (Document)

Accessed 03/09/2019

<https://www.fluor.com/SiteCollectionDocuments/2017-fluor-sustainability-report.pdf>

[p. 31] Program Structure, Code And Expectations

Fluor's Board of Directors maintains active oversight of the company's ethics and compliance program. Fluor's Chief Financial Officer maintains executive oversight, and Fluor's Vice President of Corporate Compliance oversees the day-to-day activities of the program. The Vice President of Corporate Compliance meets with the Audit Committee on at least a quarterly basis and reports certain information to the chair of the Audit Committee more frequently. The company's Compliance and Ethics Committee, made up of cross-functional executive management, helps enable Fluor to continue to operate with high ethical business standards and in accordance with applicable laws.

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
2
Comments
<p>There is evidence that a senior individual – the Chief Compliance Officer – has ultimate responsibility for implementing and managing the company's anti-bribery and corruption programme. The company indicates that this individual has a direct reporting line to the board and board committee that provides oversight of the anti-bribery and corruption programme. There is evidence of reporting and feedback activities between this person and the board as part of the company’s reporting structure.</p>
Evidence
<p>[07] Compliance and Ethics Program Structure (Webpage) Accessed 10/07/2019 https://www.fluor.com/sustainability/ethics-compliance/fluors-compliance-ethics-program-structure Fluor’s Board of Directors is committed to Fluor maintaining an effective compliance and ethics program. They delegated Board oversight to the Audit Committee and executive oversight to Fluor’s Chief Compliance Officer.</p> <p>The Chief Compliance Officer meets with the Board and Audit Committee on at least a quarterly and annual basis to provide updates on the program. A Compliance and Ethics Committee was formed to provide assistance to the company’s management and the Audit Committee to enable Fluor to continue to operate according to the highest ethical business standards and in accordance with applicable laws.</p> <pre> graph TD Board[Board of Directors] --> Audit[Audit Committee] Audit --> CEO[Chief Executive Officer (high-level oversight)] CEO --> CCO[Chief Compliance Officer (day-to-day operations)] CCO --> TF[Task Forces] CCO --> CEC[Compliance and Ethics Committee] CEC --> CECouncil[Compliance and Ethics Council] CEC <--> BLCF[Business Lines and Corporate Functions] </pre>
<p>[06] Dawn Stout, Senior Vice President, Chief Compliance Officer and Secretary (Webpage) Accessed 10/07/2019 https://www.fluor.com/about-fluor/leadership/dawn-stout Dawn Stout Senior Vice President, Chief Compliance Officer and Secretary</p> <p>Dawn Stout serves Fluor Corporation as senior vice president, chief compliance officer and secretary. Her responsibilities include planning, directing and managing the company’s comprehensive compliance and ethics program, including its code of business conduct and ethics. She also provides advice and counsel to the company’s Board of Directors and senior management with respect to corporate governance, disclosure, executive compensation and other matters and serves as secretary to the Board and its committees.</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
2
Comments
<p>There is evidence that the company has a formal bribery and corruption risk assessment procedure that informs the design of its anti-bribery and corruption programme. There is evidence that the results of such reviews are used to develop tailored mitigation plans and update the programme. The company indicates that three board-level committees – the Audit Committee, the Commercial Strategies and Operational Risk Committee and the Compliance and Ethics Committee – review the risk assessment procedures in the company and there is evidence that the company’s anti-corruption policies and procedures are reviewed on an annual basis.</p>
Evidence
<p>[28] Compliance and Ethics Risk Management (Webpage) Accessed 24/06/2020 https://www.fluor.com/sustainability/ethics-compliance/risk-management Project-specific and Enterprise Risk Management Clients have come to understand that when they partner with Fluor on their complex projects, they are also partnering with a leader in ethics that will work within comprehensive principled guidelines — and will expect the same from all other parties involved.</p> <p>Each new engagement has its own unique set of risks. Fluor's risk policies address internal processes and levels of approval required before any business can be undertaken by the company.</p> <p>Project-specific Risk Assessment Through our Project Pre-Award Risk Assessment procedure we assess the corruption risks of each high risk project or teaming arrangement against a background of project location, business culture, locally required third parties and government touchpoints. Upon award the project team develops a project-specific Project Compliance & Ethics Plan to mitigate the risks identified during the assessment. The Project Compliance and Ethics Plan becomes the basis for implementing additional processes or procedures on the project or with the teaming partner. The Plan is reviewed throughout the life of the project or teaming arrangement and updated as needed.</p> <p>Enterprise Risk Assessments At a corporate level, Fluor has an Enterprise Risk Management program and ethics and compliance subject matter experts that periodically assess compliance risks and monitor evolving risks, regulations and best practices to strengthen Fluor's compliance risk management.</p> <p>Fluor's anti-bribery and corruption policies and risk assessment procedures are reviewed on an annual basis.</p> <p>[29] Updated: Compliance and Ethics Program Structure (Webpage) Accessed 24/06/2020 https://www.fluor.com/sustainability/ethics-compliance/fluors-compliance-ethics-program-structure Ethics and Compliance Program Structure Fluor has a multi-faceted Ethics and Compliance Program that guides our employees, joint venture partners, suppliers and subcontractors and other business partners. This dynamic program involves leadership and oversight, risk assessments, policies and procedures, communication and training programs, monitoring, reporting, and other initiatives. Fluor strives to continually improve and enhance our ethics and compliance program by monitoring our evolving risks including any strategic changes (e.g., new markets, businesses, etc.) and benchmarking best practices in our company, our industry, and the global business community.</p> <p>Fluor's Board of Directors is committed to Fluor maintaining an effective compliance and ethics program. They delegated Board oversight to the Audit Committee and executive day to day oversight to Fluor's Chief Compliance</p>

Officer. The Chief Compliance Officer provides regular program updates to the Audit Committee, including with respect to the Annual Ethics Certification process.

The Chief Compliance Officer is responsible for the continuous improvement of the program. Program improvements are based on management input, risk assessments, audit findings, hotline reports, industry trends and best practices.

Additionally, the Chief Compliance Officer supports many cross-functional initiatives and processes, including providing input with respect to entering into new markets and geographical locations and working with new Clients. A Compliance and Ethics Committee was formed to provide assistance to the company's management and the Audit Committee to enable Fluor to continue to operate according to the highest ethical business standards and in accordance with applicable laws.

[13] 2018 Sustainability Report (Document)

Accessed 10/07/2019

<https://www.fluor.com/SiteCollectionDocuments/2018-fluor-sustainability-report.pdf>

[p. 29] In many areas of the world, ensuring that a complex project can be completed expertly and ethically has far-reaching implications. Our clients' projects take us around the world, and each new engagement has its own unique set of risks. Through our Business Risk Management Framework (BRMFSM), we assess the corruption risks of each project against a background of project location, business culture, locally required third parties and government touchpoints.

We further manage ethics and compliance risks on each project through our Project Compliance and Ethics practices, which require project-specific risk assessments and, as warranted, mitigation plans. At a corporate level, Fluor has an Enterprise Risk Management program and ethics and compliance subject-matter-based task forces that periodically assess corruption and other risks.

[08] Compliance and Ethics Committee (Document)

Accessed 10/07/2019

<https://www.fluor.com/SiteCollectionDocuments/charter-committee.pdf>

[p. 1] The Committee may delegate its duties to those officers and employees of the Company and may hire independent counsel and other advisors as the Committee deems appropriate and necessary to fulfill its duties and obligations. To assist it in carrying out its responsibilities, the Committee may also form and delegate authority to subcommittees consisting of one or more members when appropriate. As part of its responsibilities, the Compliance and Ethics Committee shall, on an ongoing basis, ensure that Fluor officers and employees, as appropriate:

Risk Assessment

- Assess the risks of non-compliance with applicable laws or regulations and of unethical conduct by employees and third parties, including independent agents, partners, subcontractors and suppliers.

[24] Commercial Strategies and Operational Risk Committee (Document)

Accessed 22/03/2020

<https://www.fluor.com/SiteCollectionDocuments/commercial-strategies-and-op-risk-committee-charter.pdf>

[p.1] In addition to any other responsibilities which may be delegated to it from time to time by the Board, the Committee shall:

[...]

3. Discuss with management the Company's risk identification, risk assessment and risk mitigation policies, procedures and practices for its strategic and operational risks.

[05] Audit Committee Charter (Document)

Accessed 22/03/2020

<https://www.fluor.com/SiteCollectionDocuments/AuditCommitteeCharter.pdf>

[p. 4] 20. Review and discuss with management:

- (a) the Company's most significant risks, including operational and strategic risks;
- (b) risk issues associated with the Company's overall financial reporting, disclosure process, legal matters, regulatory compliance, cybersecurity and information technology, as well as accounting risk exposure; and

(c) the Company's methods of risk assessment, risk mitigation strategies and the overall effectiveness of the Company's guidelines, policies and systems with respect to risk assessment and management, including policies and procedures for derivative and foreign exchange transactions and insurance coverage.

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
2
Comments
<p>There is evidence that the company’s anti-bribery and corruption programme is subject to a regular audit process to ensure the programme is consistent with best practice and the business risks facing the company. The company indicates that its Compliance and Ethics Committee is responsible for auditing the company’s compliance and ethics programme and there is evidence that it reports on a quarterly basis to the board-level Audit Committee. In addition, there is evidence that the Chief Compliance Officer is responsible for implementing planned updates and making improvements to the company’s anti-bribery and corruption programme based on audit findings.</p>
Evidence
<p>[29] Updated: Compliance and Ethics Program Structure (Webpage) Accessed 24/06/2020 https://www.fluor.com/sustainability/ethics-compliance/fluors-compliance-ethics-program-structure Ethics and Compliance Program Structure Fluor has a multi-faceted Ethics and Compliance Program that guides our employees, joint venture partners, suppliers and subcontractors and other business partners. This dynamic program involves leadership and oversight, risk assessments, policies and procedures, communication and training programs, monitoring, reporting, and other initiatives. Fluor strives to continually improve and enhance our ethics and compliance program by monitoring our evolving risks including any strategic changes (e.g., new markets, businesses, etc.) and benchmarking best practices in our company, our industry, and the global business community.</p> <p>Fluor’s Board of Directors is committed to Fluor maintaining an effective compliance and ethics program. They delegated Board oversight to the Audit Committee and executive day to day oversight to Fluor’s Chief Compliance Officer. The Chief Compliance Officer provides regular program updates to the Audit Committee, including with respect to the Annual Ethics Certification process.</p> <p>The Chief Compliance Officer is responsible for the continuous improvement of the program. Program improvements are based on management input, risk assessments, audit findings, hotline reports, industry trends and best practices.</p> <p>Additionally, the Chief Compliance Officer supports many cross-functional initiatives and processes, including providing input with respect to entering into new markets and geographical locations and working with new Clients. A Compliance and Ethics Committee was formed to provide assistance to the company’s management and the Audit Committee to enable Fluor to continue to operate according to the highest ethical business standards and in accordance with applicable laws.</p> <p>Overview of Compliance and Ethics Program Organization Click on the chart’s individual boxes for further information</p> <pre> graph TD Board[Board of Directors] --> Audit[Audit Committee] Audit --> CEO[Chief Executive Officer (high-level oversight)] CEO --> CCO[Chief Compliance Officer (day-to-day operations)] CCO --> SME[Subject Matter Experts] CCO --> CEC[Compliance and Ethics Committee] CEC --> CECouncil[Compliance and Ethics Council] CEC <--> BLCF[Business Lines and Corporate Functions] </pre>

[16] Anti-Bribery and Corruption Policy (Document)

Accessed 11/07/2019

<https://www.fluor.com/SiteCollectionDocuments/in-abac-policy.pdf>

[p. 4] The Company's audit approach includes consideration and review of Anti-Corruption Laws and issues. The Annual Audit Plans include a risk assessment analysis of elements related to these issues, including, as appropriate, independent surveys. The Company's Internal Audit group is also available to undertake appropriate special audits related to Anti-Corruption Laws and issues.

[08] Compliance and Ethics Committee (Document)

Accessed 10/07/2019

<https://www.fluor.com/SiteCollectionDocuments/charter-committee.pdf>

[p. 2] Audit and monitor adherence to the Company compliance and ethics-related policies and procedures, including, but not limited to, reviewing the Company's Business Ethics and Conduct certification process.

Review the status and disposition of Ethics Hotline calls, internal management reports regarding compliance and ethical conduct violations, and any other sources from which alleged compliance or ethical conduct violations may result.

[p. 3] Monitor developments in applicable legal and regulatory standards, industry practice, and general best practices relating to compliance and ethics programs. Review effectiveness of the compliance and ethics program under applicable legal and regulatory standards, including the effectiveness of policies and procedures, training, auditing, monitoring, reporting, investigations, discipline, disclosure, and the awareness and promotion of an ethical culture in the organization.

Evaluate the sufficiency of the Ethics Hotline, including reviewing the performance of, and selecting, the outsourced organization used to manage the program and the communication of its availability to employees.

[p. 4] The Compliance and Ethics Committee shall report to the Audit Committee, at least quarterly, by describing:

- the operation, contents and effectiveness of the compliance program; and
- alleged compliance and ethics violations as set forth in the Fluor Corporation Audit Committee Policy Regarding Receiving Complaints.

[05] Audit Committee Charter (Document)

Accessed 22/03/2020

<https://www.fluor.com/SiteCollectionDocuments/AuditCommitteeCharter.pdf>

[p. 1] A. Statement of Purpose

The Audit Committee (the "Committee") shall

1. Represent and assist the Company's Board of Directors in fulfilling its oversight responsibility for:
 - (a) the accounting, reporting and financial practices of the Company, including the integrity of the Company's financial statements;
 - (b) the Company's compliance with legal and regulatory requirements;
 - (c) the independent auditor's qualifications and independence; and
 - (d) the performance of the Company's internal audit function and independent auditor; and

[p.2] 3. Obtain and review, at least annually, a report by the independent auditor describing:

- (a) the independent auditor's internal quality control procedures;
- (b) any material issues raised by the most recent internal quality-control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the firm; and
- (c) any steps taken to deal with any such issues.

[p.3] 11. Obtain and review, prior to each meeting, a summary of internal audit reports completed and in process and a progress report on the internal audit plan and management's responses.

[p.4] 25. Oversee the Company's compliance program with respect to legal and regulatory requirements and review the Company's policies and procedures for monitoring compliance.

[p. 5] 26. Review and assess the Company's codes of conduct and ethics that are applicable to employees and management, at least annually, and recommend proposed material changes to the Board of Directors for approval.

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
2
Comments
<p>There is evidence the company has a system for tracking, investigating and responding to bribery and corruption allegations or incidents, including those reported through whistleblowing channels. There is evidence that the Corporate Investigations team handles all ethics and compliance investigations with oversight from the Chief Compliance Officer. The company states that the Compliance and Ethics Committee receives and reviews summary information about investigations on an ongoing basis. There is evidence that the company commits to putting in place remediation plans and indicates that information on each investigation is documented.</p> <p>In addition, there is evidence that the company commits to ensure that whistleblowers are informed of the outcome if they so wish. The Compliance and Ethics Committee provides information on cases and updates the Audit Committee on a quarterly basis.</p>
Evidence
<p>[30] Fluor Compliance and Ethics Hotline (Webpage) Accessed 24/06/2020 https://www.fluor.com/sustainability/ethics-compliance/compliance-ethics-hotline Fluor values open and transparent communication. Fluor expects employees and business partners to report known or suspected misconduct involving Fluor, even if they are in no way involved with the misconduct itself. The company can only do something about misconduct if it knows about it.</p> <p>When concerns about integrity arise, we encourage employees to go to their supervisors, local Human Resources managers, or other Fluor Subject Matter Experts. If their integrity concerns are not resolved, or they do not feel comfortable discussing them with anyone within the company, they can report their concern by phone or Internet to the Fluor Compliance and Ethics Hotline.</p> <p>Fluor employees can find additional information on how to report integrity concerns in Fluor's Code of Business Conduct and Ethics</p> <p>Fluor suppliers, contractors, and other business partners can also report any business conduct and ethics concern via the Fluor Compliance and Ethics Hotline. Fluor suppliers, contractors, and their employees can find additional information on how to report integrity concerns involving Fluor in Fluor's Business Conduct and Ethics Expectations for Suppliers and Contractors.</p> <p>The Fluor Compliance and Ethics Hotline is managed by a third party company and is available 24 hours a day, seven days a week, with translation/interpretation support in over 180 languages. Anonymous reports may be made where local law permits.</p> <p>Fluor investigates all Hotline reports and is committed to maintaining confidentiality. Fluor's Hotline allows anonymous communication between reporter and investigator.</p> <p>Corporate Investigations handles all compliance and ethics investigations with oversight from the Chief Compliance Officer. Investigators keep reporters informed during the investigation, including when the reporter is anonymous. Fluor strictly prohibits retaliation against anyone who makes a good faith report.</p> <p>The Compliance & Ethics Council reviews the status and disposition of reported ethics and compliance concerns.</p> <p>Corporate Compliance reviews and updates the reporting and investigation guidelines at a minimum every three years or in response to any changes required by law.</p> <p>[01] The Code of Business Conduct and Ethics (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/HR700.pdf</p>

[p. 15] Whom Should I Contact with a Question or Concern Related to Our Code?

If you are ever unsure about the right thing to do in a business situation, you should seek guidance. If appropriate, speak directly with the person involved. You are also encouraged to contact any of the following:

- Your immediate supervisor
- Your supervisor's supervisor (and up the reporting structure as necessary)
- Your local Human Resources manager or, if applicable, your Industrial Relations manager
- A Fluor Subject Matter Expert (see list, page 47)

If you are uncomfortable discussing the matter with any of these resources or the response is inadequate, you should contact:

- Fluor's Compliance and Ethics Hotline (see contact information, page 49)

Whom Should I Contact if I Suspect Misconduct?

You have an obligation to contact any of the resources above or any investigating department if you know of or suspect misconduct, even if you are in no way involved in the misconduct itself. Investigating departments include Corporate Investigations; Corporate Security; Health, Safety and Environment; Human Resources; Industrial Relations; Internal Audit and Law Department. Reported concerns will be forwarded to the appropriate investigating department. Reporting the suspected misconduct to these resources contributes to our ethical culture and helps Fluor minimize any damage to our fellow employees, other stakeholders, company and brand. Not reporting violations of our Code could result in discipline, up to and including termination.

What Happens When I Contact the Fluor Compliance and Ethics Hotline?

Fluor's Compliance and Ethics Hotline is available 24 hours a day, seven days a week. Reports may be made in more than 150 languages. A third party administers our Hotline, including web-based reports. For Hotline calls, the third-party call center answers these calls and transcribes the information you report. Caller ID is never used and there will be no effort to trace your call. You may report anonymously, where local law permits. However, keep in mind that the more information you provide, the easier it will be for the company to investigate and appropriately respond to your report.

How Are Reports Handled at Fluor?

Fluor investigates all Hotline reports and is committed to maintaining confidentiality to the maximum extent possible. The company will disclose the information you provide only on a strict need-to-know basis.

[11] EthicsPoint - Fluor Corporation (Webpage)

Accessed 10/07/2019

<https://secure.ethicspoint.com/domain/media/en/gui/35334/faq.html>

What happens when I contact the Fluor Compliance and Ethics Hotline?

Fluor's Compliance and Ethics Hotline is available 24 hours a day, seven days a week. Reports may be made in more than 150 languages. NAVEX Global, a third party administers our Hotline, including web-based reports. For Hotline calls, the third-party call center answers these calls and transcribes the information you report. Caller ID is never used and there will be no effort to trace your call. You may report anonymously, where local law permits. However, keep in mind that the more information you provide, the easier it will be for the company to investigate and appropriately respond to your report.

How are reports handled at Fluor? Where do these reports go? Who can access them?

Fluor investigates all Hotline reports and is committed to maintaining confidentiality to the maximum extent possible. The company will disclose the information you provide only on a strict need-to-know basis. Further information on how Fluor handles Hotline reports can be found in HR 705 and HR 705 EU.

Reports are entered directly to a NAVEX Global secure server to prevent any possible breach in security. NAVEX Global makes these reports available only to specific individuals within the company who are charged with evaluating the report, based on the type of violation and location of the incident. Each of these report recipients has had training in keeping these reports in the utmost confidence.

[08] Compliance and Ethics Committee (Document)

Accessed 10/07/2019

<https://www.fluor.com/SiteCollectionDocuments/charter-committee.pdf>

[p.1] As part of its responsibilities, the Compliance and Ethics Committee shall, on an ongoing basis, ensure that Fluor officers and employees, as appropriate :

[p.2] Reporting/Seeking Guidance

- [...]
- Review the status and disposition of Ethics Hotline calls, internal management reports regarding compliance and ethical conduct violations, and any other sources from which alleged compliance or ethical violations may result.

Investigations

- Establish procedures to ensure that alleged compliance and ethics violations are appropriately investigated by the proper personnel in accordance with applicable laws and regulations and Company policies and procedures.

Corrective Action including Discipline for Violations

- Review results of investigations regarding alleged compliance or ethics violations and discipline taken to ensure the discipline is appropriate to the violation and to maintain consistency.
- Review results of investigations regarding alleged compliance and ethics violations, and determine and implement any new or changed controls to better detect, and prevent reoccurrence of, similar future violations.

Disclosure of Violations

[p. 3] Implement a process to determine if violations of laws or regulations or Company policies or procedures should be reported to appropriate governmental officials, internal committees or the Board.

- Review effectiveness of the compliance and ethics program under applicable legal and regulatory standards, including the effectiveness of policies and procedures, training, auditing, monitoring, reporting, investigations, discipline, disclosure, and the awareness and promotion of an ethical culture in the organization.

[09] Ethics and Compliance Council (Document)

Accessed 10/07/2019

<https://www.fluor.com/SiteCollectionDocuments/charter-council.pdf>

[p. 1] RESPONSIBILITIES

The Committee has delegated the following responsibilities related to reporting, investigating and recommending corrective action, including discipline, for violations of the Company's Business Conduct and Ethics to the Compliance and Ethics Council, subject to continued oversight by the Committee:

- Establishing mechanisms for employees to report suspected misconduct or violations of Company compliance and ethics-related policies and procedures and receive guidance on compliance and ethics issues, including an anonymous reporting mechanism.

[p. 2]

- Encouraging employees and, as appropriate, agents to report possible violations of, and to seek guidance concerning, the Company compliance and ethics-related policies and procedures.
- Reviewing the status and disposition of Ethics Hotline calls, internal management reports regarding compliance and ethical conduct violations, and any other sources from which alleged compliance or ethical conduct violations may result.
- Establishing and communicating policies and procedures protecting employees and others from retaliation for reporting suspected misconduct.
- Establishing procedures to ensure that alleged compliance and ethics violations are appropriately investigated by the proper personnel in accordance with applicable laws and regulations and Company policies and procedures.
- Reviewing results of investigations regarding alleged compliance or ethics violations and discipline taken to ensure the discipline is appropriate to the violation and to maintain consistency.
- Reviewing results of investigations regarding alleged compliance and ethics violations, and determine and implement any new or changed controls to better detect, and prevent reoccurrence of, similar future violations.

[p. 4] The Compliance and Ethics Committee shall report to the Audit Committee, at least quarterly, by describing:

- the operation, contents and effectiveness of the compliance program; and

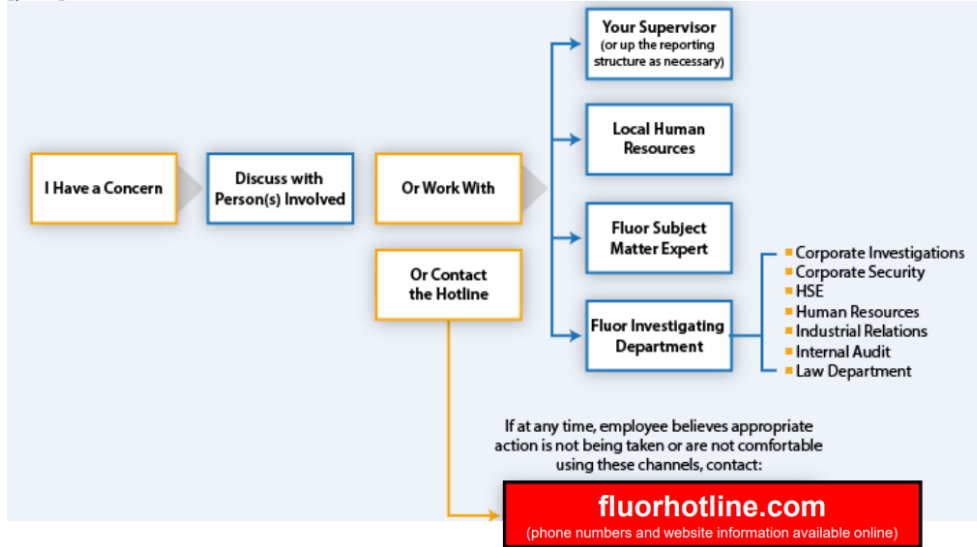
- alleged compliance and ethics violations as set forth in the Fluor Corporation Audit Committee Policy Regarding Receiving Complaints.

[12] Where to go for help (Document)

Accessed 10/07/2019

<https://secure.ethicspoint.com/domain/media/en/gui/35334/help.pdf>

[p. 1]



[p. 2]

FLUOR SUBJECT MATTER EXPERTS

SUBJECT MATTER EXPERT	E-MAIL
Cyber and Data Security	fluor.information.security@fluor.com
Conflicts of Interest	isthisconflict@fluor.com
Document and Records Management	recordsmanagementandretention@fluor.com
Fluor Compliance and Ethics	ethics@fluor.com
Government Compliance and Ethics	fggcompliance@fluor.com
Health, Safety and Environmental	hse.communications@fluor.com
Lobbying, Political Activity and PACs	government.relations@fluor.com
Media Inquiries	media.relations@fluor.com
Privacy	chief.privacy.officer@fluor.com
Security	corporate.security@fluor.com
Stork Compliance and Ethics	compliance@stork.com
Trade Controls Sanctions and Boycotts	tradecompliance@fluor.com

Last Update: Feb 2020

[13] 2018 Sustainability Report (Document)

Accessed 10/07/2019

<https://www.fluor.com/SiteCollectionDocuments/2018-fluor-sustainability-report.pdf>

[p.31] The hotline provides translation/interpretation support in more than 150 languages, and reports may be made anonymously where allowed by law. Investigations are timely and thorough in order to maintain trust and integrity. In 2018, we trained more than 120 investigators on Fluor’s Investigation Guidelines.

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, including those reported through whistleblowing channels. The company indicates that staff conducting the investigations are properly trained. There is evidence that the company’s Corporate Compliance Department reviews and updates the reporting and investigation guidelines at least every three years or in response to any changes required by law.</p> <p>However, the company receives a score of ‘1’ because there is no publicly available evidence to indicate how complaints about the investigation process are handled and who is responsible for handling such complaints.</p>
Evidence
<p>[30] Fluor Compliance and Ethics Hotline (Webpage) Accessed 24/06/2020 https://www.fluor.com/sustainability/ethics-compliance/compliance-ethics-hotline Fluor values open and transparent communication. Fluor expects employees and business partners to report known or suspected misconduct involving Fluor, even if they are in no way involved with the misconduct itself. The company can only do something about misconduct if it knows about it.</p> <p>When concerns about integrity arise, we encourage employees to go to their supervisors, local Human Resources managers, or other Fluor Subject Matter Experts. If their integrity concerns are not resolved, or they do not feel comfortable discussing them with anyone within the company, they can report their concern by phone or Internet to the Fluor Compliance and Ethics Hotline.</p> <p>Fluor employees can find additional information on how to report integrity concerns in Fluor's Code of Business Conduct and Ethics</p> <p>[...]</p> <p>Corporate Compliance reviews and updates the reporting and investigation guidelines at a minimum every three years or in response to any changes required by law.</p> <p>[08] Compliance and Ethics Committee (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/charter-committee.pdf [p.1] As part of its responsibilities, the Compliance and Ethics Committee shall, on an ongoing basis, ensure that Fluor officers and employees, as appropriate :</p> <p>[p. 2] Investigations</p> <ul style="list-style-type: none"> Establish procedures to ensure that alleged compliance and ethics violations are appropriately investigated by the proper personnel in accordance with applicable laws and regulations and Company policies and procedures. <p>[01] The Code of Business Conduct and Ethics (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/HR700.pdf [p.15] Whom Should I Contact if I Suspect Misconduct? You have an obligation to contact any of the resources above or any investigating department if you know of or suspect misconduct, even if you are in no way involved in the misconduct itself. Investigating departments include Corporate Investigations; Corporate Security; Health, Safety and Environment; Human Resources; Industrial Relations; Internal Audit and Law Department. Reported concerns will be forwarded to the appropriate investigating department. Reporting the suspected misconduct to these resources contributes to our ethical culture and helps Fluor minimize any damage to our fellow employees, other stakeholders, company and brand. Not reporting violations of our Code could result in discipline, up to and including termination.</p>

[11] EthicsPoint - Fluor Corporation (Webpage)

Accessed 10/07/2019

<https://secure.ethicspoint.com/domain/media/en/gui/35334/faq.html>

Reports are entered directly to a NAVEX Global secure server to prevent any possible breach in security. NAVEX Global makes these reports available only to specific individuals within the company who are charged with evaluating the report, based on the type of violation and location of the incident. Each of these report recipients has had training in keeping these reports in the utmost confidence.

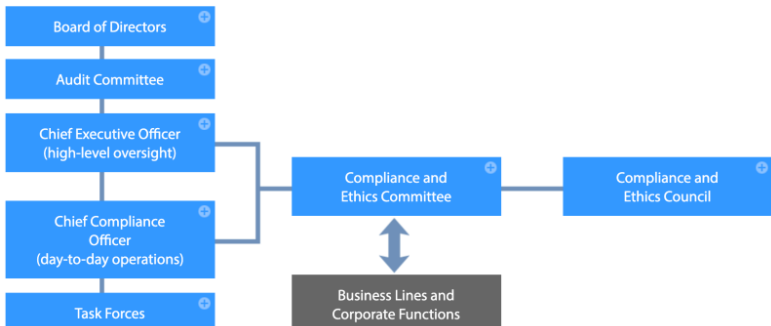
[13] 2018 Sustainability Report (Document)

Accessed 10/07/2019

<https://www.fluor.com/SiteCollectionDocuments/2018-fluor-sustainability-report.pdf>

[p. 31] Fluor maintains a formal open-door policy, enabling employees to have honest conversations with managers without the fear of suffering negative consequences. We have provided managers and leadership with training to help them respond to questions and concerns. Any complaints or issues that are raised undergo a consistent, unbiased investigation to support the employee and come to a resolution.

Additionally, they are encouraged to contact any of the following: their immediate supervisor; supervisor's supervisor (and up the reporting structure as necessary); the local Human Resources manager or, if applicable, their Industrial Relations manager; a company subject-matter expert; or, if they are uncomfortable discussing the matter with any of these resources or the response is inadequate, Fluor's Compliance and Ethics Hotline at www.fluorhotline.com. The hotline provides translation/interpretation support in more than 150 languages, and reports may be made anonymously where allowed by law. Investigations are timely and thorough in order to maintain trust and integrity. In 2018, we trained more than 120 investigators on Fluor's Investigation Guidelines.

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
2
Comments
<p>There is evidence that the company commits to reporting material findings of bribery and corruption from internal investigations to the board-level Audit Committee. There is also evidence that the company commits to implement a procedure to ensure the disclosure of any ethics and compliance violations to relevant government officials or authorities. The company indicates that the Vice President, Corporate Compliance is the chair of the Compliance and Ethics Committee, and therefore this individual is understood to be responsible for ensuring that such disclosures are evaluated and acted upon if necessary.</p>
Evidence
<p>[08] Compliance and Ethics Committee (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/charter-committee.pdf</p> <p>[p.1] As part of its responsibilities the Compliance and Ethics Committee shall, on an ongoing basis, ensure that Fluor officers and employees, as appropriate:</p> <p>[p.2] Corrective Action including Discipline for Violations</p> <ul style="list-style-type: none"> Review results of investigations regarding alleged compliance or ethics violations and discipline taken to ensure the discipline is appropriate to the violation and to maintain consistency. Review results of investigations regarding alleged compliance and ethics violations, and determine and implement any new or changed controls to better detect, and prevent reoccurrence of, similar future violations. <p>[p.3] Disclosure of Violations</p> <ul style="list-style-type: none"> Implement a process to determine if violations of laws or regulations or Company policies or procedures should be reported to appropriate governmental officials, internal committees or the Board. <p>[...] The Vice President, Corporate Compliance shall serve as the chair of the Committee.</p> <p>[p. 4] The Compliance and Ethics Committee shall meet twice a year. The Committee shall meet more frequently to the extent deemed necessary or appropriate by its members.</p> <p>The Compliance and Ethics Committee shall report to the Audit Committee, at least quarterly, by describing:</p> <ul style="list-style-type: none"> the operation, contents and effectiveness of the compliance program; and alleged compliance and ethics violations as set forth in the Fluor Corporation Audit Committee Policy Regarding Receiving Complaints. <p>[07] Compliance and Ethics Program Structure (Webpage) Accessed 10/07/2019 https://www.fluor.com/sustainability/ethics-compliance/fluors-compliance-ethics-program-structure</p> <p>The Chief Compliance Officer meets with the Board and Audit Committee on at least a quarterly and annual basis to provide updates on the program.</p>  <pre> graph TD Board[Board of Directors] --- Audit[Audit Committee] CEO[Chief Executive Officer (high-level oversight)] --- Audit CCO[Chief Compliance Officer (day-to-day operations)] --- Audit CCO --- TaskForces[Task Forces] CCO --- CECom[Compliance and Ethics Committee] CECom <--> Business[Business Lines and Corporate Functions] CECom --- Council[Compliance and Ethics Council] </pre>

Question

2.6. Does the company publish high-level results from incident investigations and disciplinary actions against its employees?

Score

1

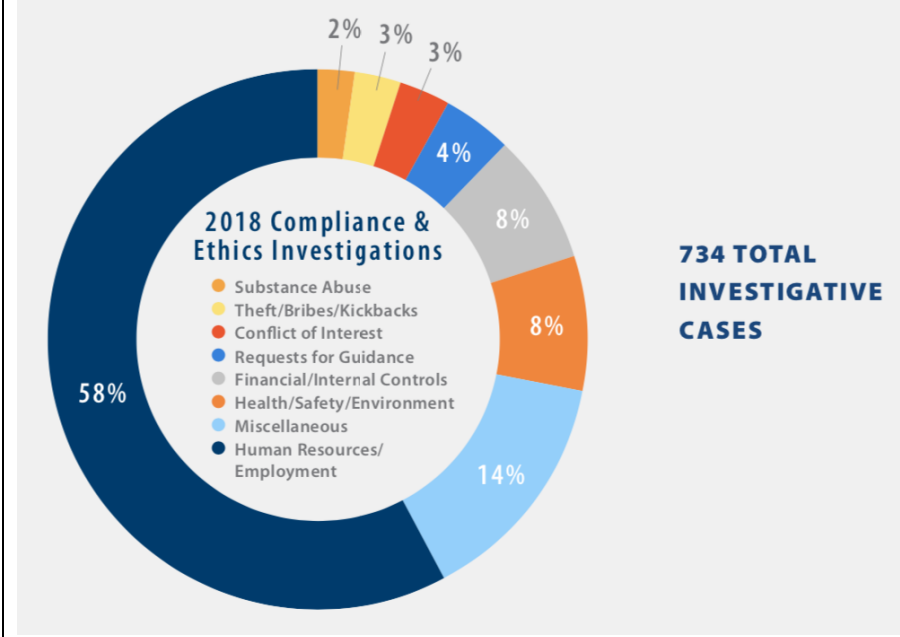
Comments

There is evidence that the company publishes some high-level information on its compliance and ethics investigations, including the total number of investigations launched and the percentage of cases that related to bribery or conflicts of interest.

However, the company receives a score of '1' because there is no evidence that it publishes any information on the number of disciplinary actions taken as a result of investigation findings. It is also not clear whether the information provided includes all investigations involving at all levels, including board members.

Evidence

[13] 2018 Sustainability Report (Document)
 Accessed 10/07/2019
<https://www.fluor.com/SiteCollectionDocuments/2018-fluor-sustainability-report.pdf>
 [p. 31]



3. Support to Employees

Question
3.1. Does the company provide training on its anti-bribery and corruption programme to all employees across all divisions and geographies, and in all appropriate languages?
Score
2
Comments
<p>There is evidence that the company provides training on anti-bribery and corruption to all of its employees, which outlines the principles of its policy and the whistleblowing options available to employees. The company indicates that it provides training for all its employees worldwide, which is understood to include providing training to all divisions and in all appropriate languages. In addition to periodic training on ethics and compliance, there is evidence that employees must review and certify their understanding of the company's Code of Business Conduct and Ethics, and the anti-corruption principles therein, on an annual basis.</p>
Evidence
<p>[31] UPDATED: Compliance and Ethics in Action (Webpage) Accessed 24/06/2020 https://www.fluor.com/sustainability/ethics-compliance/compliance-ethics-in-action Employee Training Training is one of the most critical components for the success of any ethics and compliance program. Fluor's training program has a multi-topic curriculum to ensure employees understand the risks that apply to their positions and comply with the related Fluor policies and practices.</p> <p>All Fluor salaried employees receive Code training, with an emphasis on anti-corruption and other key risk areas. Managers receive additional training on how to handle and escalate employee concerns about misconduct in a way that reinforces the company's commitment to maintaining an open and non-retaliatory workplace.</p> <p>Additionally, employees are asked to participate in specialty, web-based training modules that focus on key risk areas related to their job function at Fluor. Face-to-face training classes are also conducted, including project-specific, anti-corruption training, as well as other classes focused on ethics and compliance risk areas for targeted employees and directors. These training materials are periodically refreshed. The company-wide Ethics & Compliance Training and Certification is updated every year to train employees on trending issues in compliance and address frequently asked compliance and ethics questions or reported concerns.</p> <p>[...] Employee Certification As part of our ongoing commitment to adhere to the highest standards of business conduct and ethics, our employees are asked annually to review Fluor's Code of Business Conduct and Ethics to ensure their understanding of the company's commitment to integrity and ethics and to certify to their understanding and adherence to the Code. This practice also requires employees to disclose ethical concerns and actual or potential conflicts of interest for resolution.</p> <p>[14] Compliance and Ethics in Action (Webpage) Accessed 11/07/2019 https://www.fluor.com/sustainability/ethics-compliance/compliance-ethics-in-action As part of our ongoing commitment to adhere to the highest standards of business conduct and ethics, our employees are asked annually to review Fluor's Code of Business Conduct and Ethics to ensure their understanding of the company's commitment to integrity and ethics and to certify to their understanding and adherence to the Code. This practice also requires employees to disclose ethical concerns and actual or potential conflicts of interest for resolution.</p> <p>Training is one of the most critical components for the success of any ethics and compliance program. Fluor's training program has a multi-topic curriculum to ensure employees understand the risks that apply to their positions and comply with the related Fluor policies and practices.</p> <p>All Fluor salaried employees receive Code training, with an emphasis on anti-corruption and other key risk areas.</p>

Additionally, employees are asked to participate in specialty, web-based training modules that focus on key risk areas related to their job function at Fluor. Face-to-face training classes are also conducted, including project-specific, anti-corruption training, as well as other classes focused on ethics and compliance risk areas for targeted employees and directors.

[01] The Code of Business Conduct and Ethics (Document)

Accessed 10/07/2019

<https://www.fluor.com/SiteCollectionDocuments/HR700.pdf>

[p. 11] Who Must Follow Our Code?

All employees of Fluor Corporation and its subsidiaries worldwide must adhere to our Code at all times.

What is Expected of Me?

As an employee, you are required to:

- Understand and follow the laws and regulations that apply to your job
- Read, understand and follow our Code and the underlying policies and practices applicable to you
- If you are uncertain about how to do the right thing, seek guidance from your supervisor or other Fluor resources and use the steps in the “Doing The Right Thing” section of our Code
- Participate in any compliance training and certifications required by our company
- Report any suspected violations of the Code using the steps set forth in the “Getting Help and Reporting Concerns” section of our Code
- Cooperate with any investigations into potential misconduct

Managers have additional responsibilities related to our Code. You are responsible for promoting a culture of compliance and integrity, including a positive working environment in which people are treated with dignity and respect. This culture is achieved by:

- Leading by example by living up to the standards of our Code at all times
- Helping those you supervise understand and follow the standards set forth in our Code, policies and practices, as well as stressing the importance of participating in related training and certifications

[08] Compliance and Ethics Committee (Document)

Accessed 10/07/2019

<https://www.fluor.com/SiteCollectionDocuments/charter-committee.pdf>

[p.2] Training and Communication

- Increase employee, and as appropriate, agent, customer, supplier and shareholder awareness of compliance and ethics-related policies and procedures through training, distribution of codes of conduct, notifications regarding reporting methods available for possible violations and other compliance communications.

[p.3] Evaluation of Program Effectiveness

- Review effectiveness of the compliance and ethics program under applicable legal and regulatory standards, including the effectiveness of policies and procedures, training, auditing, monitoring, reporting, investigations, discipline, disclosure, and the awareness and promotion of an ethical culture in the organization.

[13] 2018 Sustainability Report (Document)

Accessed 10/07/2019

<https://www.fluor.com/SiteCollectionDocuments/2018-fluor-sustainability-report.pdf>

[p. 28] 2018 HIGHLIGHTS:

- Achieved 100 percent completion by salaried employees of our Code training and certification program.
- Developed and provided live, innovative Core Values training sessions for all offices in Sub-Saharan Africa.

[p. 30] Training has proven to be an extremely effective way to introduce and reinforce ethical conduct and the protocols that should be followed when issues arise. Our training focuses on how to identify risks, the actions we should take when faced with them and consequences we all suffer when these risks are not handled properly. In 2018, we trained more than 21,000 global employees on our anti-bribery and sexual harassment policies. We conducted live training of 300 workers in two offices in Kazakhstan, covering project-specific risks and anti-corruption. And our Board of Directors and senior executives were updated on international compliance risks, including those related to trade sanctions, anti-corruption and data privacy.

In 2018, we developed an innovative Core Values training program that was delivered to offices in Sub-Saharan Africa. In interactive, live sessions, our leadership introduced a series of scenarios and case studies specific to the region, covering political climate risks, bribery and corruption, sexual harassment and retaliation. The training also provided a format for individuals and small groups to discuss scenarios where these risks may arise and determine the correct courses of action.

Through these exercises, 231 employees learned how to work through challenges locally, which in turn creates a more sustainable framework of support for our program. Due to the success of the training, we intend to continue this training format at other global locations.

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 different roles based on their role and exposure to corruption risk. The company indicates that it provides fact-to-face training for certain employees and all directors, and indicates that middle management receive targeted training on handling and escalating employee concerns and incidents. In addition, the company states that in 2018 it provided an update to its board of directors about the international compliance risks, including anti-corruption risks, facing the company.</p> <p>However, the company receives a score of '1' because there is no evidence to indicate that employees in high risk positions must refresh their training on at least an annual basis.</p>
Evidence
<p>[31] UPDATED: Compliance and Ethics in Action (Webpage) Accessed 24/06/2020 https://www.fluor.com/sustainability/ethics-compliance/compliance-ethics-in-action Employee Training Training is one of the most critical components for the success of any ethics and compliance program. Fluor's training program has a multi-topic curriculum to ensure employees understand the risks that apply to their positions and comply with the related Fluor policies and practices.</p> <p>All Fluor salaried employees receive Code training, with an emphasis on anti-corruption and other key risk areas. Managers receive additional training on how to handle and escalate employee concerns about misconduct in a way that reinforces the company's commitment to maintaining an open and non-retaliatory workplace.</p> <p>Additionally, employees are asked to participate in specialty, web-based training modules that focus on key risk areas related to their job function at Fluor. Face-to-face training classes are also conducted, including project-specific, anti-corruption training, as well as other classes focused on ethics and compliance risk areas for targeted employees and directors. These training materials are periodically refreshed. The company-wide Ethics & Compliance Training and Certification is updated every year to train employees on trending issues in compliance and address frequently asked compliance and ethics questions or reported concerns.</p> <p>[13] 2018 Sustainability Report (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/2018-fluor-sustainability-report.pdf [p. 30] Training has proven to be an extremely effective way to introduce and reinforce ethical conduct and the protocols that should be followed when issues arise. Our training focuses on how to identify risks, the actions we should take when faced with them and consequences we all suffer when these risks are not handled properly. In 2018, we trained more than 21,000 global employees on our anti-bribery and sexual harassment policies. We conducted live training of 300 workers in two offices in Kazakhstan, covering project-specific risks and anti-corruption. And our Board of Directors and senior executives were updated on international compliance risks, including those related to trade sanctions, anti-corruption and data privacy.</p> <p>In 2018, we developed an innovative Core Values training program that was delivered to offices in Sub-Saharan Africa. In interactive, live sessions, our leadership introduced a series of scenarios and case studies specific to the region, covering political climate risks, bribery and corruption, sexual harassment and retaliation. The training also provided a format for individuals and small groups to discuss scenarios where these risks may arise and determine the correct courses of action.</p>

Through these exercises, 231 employees learned how to work through challenges locally, which in turn creates a more sustainable framework of support for our program. Due to the success of the training, we intend to continue this training format at other global locations.

[p. 31] Fluor maintains a formal open-door policy, enabling employees to have honest conversations with managers without the fear of suffering negative consequences. We have provided managers and leadership with training to help them respond to questions and concerns. Any complaints or issues that are raised undergo a consistent, unbiased investigation to support the employee and come to a resolution.

Additionally, they are encouraged to contact any of the following: their immediate supervisor; supervisor's supervisor (and up the reporting structure as necessary); the local Human Resources manager or, if applicable, their Industrial Relations manager; a company subject-matter expert; or, if they are uncomfortable discussing the matter with any of these resources or the response is inadequate, Fluor's Compliance and Ethics Hotline at www.fluorhotline.com. The hotline provides translation/interpretation support in more than 150 languages, and reports may be made anonymously where allowed by law. Investigations are timely and thorough in order to maintain trust and integrity. In 2018, we trained more than 120 investigators on Fluor's Investigation Guidelines.

[14] Compliance and Ethics in Action (Webpage)

Accessed 11/07/2019

<https://www.fluor.com/sustainability/ethics-compliance/compliance-ethics-in-action>

Training is one of the most critical components for the success of any ethics and compliance program. Fluor's training program has a multi- topic curriculum to ensure employees understand the risks that apply to their positions and comply with the related Fluor policies and practices.

All Fluor salaried employees receive Code training, with an emphasis on anti-corruption and other key risk areas. Additionally, employees are asked to participate in specialty, web-based training modules that focus on key risk areas related to their job function at Fluor. Face-to-face training classes are also conducted, including project-specific, anti-corruption training, as well as other classes focused on ethics and compliance risk areas for targeted employees and directors.

Question
3.3. Does the company measure and review the effectiveness of its anti-bribery and corruption communications and training programme?
Score
2
Comments
<p>Based on publicly available information, there is evidence that the company reviews the effectiveness of its anti-bribery and corruption communications and training programme. The company indicates that it undertakes such reviews on an annual basis using incident reporting data and employee surveys, as well as by making adjustments based on business needs. There is evidence that the company uses these reviews to update specific elements of its anti-corruption training and communications programme.</p>
Evidence
<p>[31] UPDATED: Compliance and Ethics in Action (Webpage) Accessed 24/06/2020 https://www.fluor.com/sustainability/ethics-compliance/compliance-ethics-in-action Employee Training</p> <p>[...]</p> <p>Additionally, employees are asked to participate in specialty, web-based training modules that focus on key risk areas related to their job function at Fluor. Face-to-face training classes are also conducted, including project-specific, anti-corruption training, as well as other classes focused on ethics and compliance risk areas for targeted employees and directors. These training materials are periodically refreshed. The company-wide Ethics & Compliance Training and Certification is updated every year to train employees on trending issues in compliance and address frequently asked compliance and ethics questions or reported concerns.</p> <p>We assess the effectiveness of our training program on an ongoing basis. This includes assessing contacts to the hotline, employee surveys and business needs.</p> <p>Employee Certification As part of our ongoing commitment to adhere to the highest standards of business conduct and ethics, our employees are asked annually to review Fluor's Code of Business Conduct and Ethics to ensure their understanding of the company's commitment to integrity and ethics and to certify to their understanding and adherence to the Code. This practice also requires employees to disclose ethical concerns and actual or potential conflicts of interest for resolution.</p> <p>[08] Compliance and Ethics Committee (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/charter-committee.pdf [p. 1]. As part of its responsibilities, the Compliance and Ethics Committee shall, on an ongoing basis, ensure that Fluor officers and employees, as appropriate:</p> <p>[p. 3] Evaluation of Program Effectiveness Review effectiveness of the compliance and ethics program under applicable legal and regulatory standards, including the effectiveness of policies and procedures, training, auditing, monitoring, reporting, investigations, discipline, disclosure, and the awareness and promotion of an ethical culture in the organization.</p> <p>[13] 2018 Sustainability Report (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/2018-fluor-sustainability-report.pdf [p.28] Our goal is for each employee to understand what is expected of him or her, to be able to identify misconduct and to feel confident seeking advice and raising ethical concerns without fear of retaliation. Periodically, we survey our workforce to measure the company's culture and susceptibility to misconduct. In 2018, employees confirmed their belief in our strong culture of integrity through survey questions addressing areas such as comfort speaking up, organizational justice, tone at the top, trust in colleagues, direct manager leadership, clarity of expectations and openness of communications.</p>

[p. 30] Training has proven to be an extremely effective way to introduce and reinforce ethical conduct and the protocols that should be followed when issues arise. Our training focuses on how to identify risks, the actions we should take when faced with them and consequences we all suffer when these risks are not handled properly. In 2018, we trained more than 21,000 global employees on our anti-bribery and sexual harassment policies. We conducted live training of 300 workers in two offices in Kazakhstan, covering project-specific risks and anti-corruption. And our Board of Directors and senior executives were updated on international compliance risks, including those related to trade sanctions, anti-corruption and data privacy.

In 2018, we developed an innovative Core Values training program that was delivered to offices in Sub-Saharan Africa. In interactive, live sessions, our leadership introduced a series of scenarios and case studies specific to the region, covering political climate risks, bribery and corruption, sexual harassment and retaliation. The training also provided a format for individuals and small groups to discuss scenarios where these risks may arise and determine the correct courses of action.

Through these exercises, 231 employees learned how to work through challenges locally, which in turn creates a more sustainable framework of support for our program. Due to the success of the training, we intend to continue this training format at other global locations.

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 are designed to promote its compliance programme and adherence with all relevant regulations and policies. The company indicates that the Compliance and Ethics Committee is responsible for designing and implementing such systems. In addition, there is evidence that the Organisation and Compensation Committee is responsible for ensuring that executive compensation aligns with the company’s values.</p> <p>However, the company receives a score of ‘1’ because further details on how the company’s incentive schemes are designed to promote ethical behaviour and discourage corrupt practices are not made publicly available. It is not clear that the incorporation of ethical values into incentives applies to all employees in addition to executives, nor is it clear whether such incentives include both financial and non-financial components.</p>
Evidence
<p>[08] Compliance and Ethics Committee (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/charter-committee.pdf [p. 2] Incentive and Reward Systems</p> <ul style="list-style-type: none"> • Implement systems, as appropriate, that provide incentives for promoting the compliance program and complying with applicable laws, regulations and Company policy. <p>[20] 2019 Proxy Statement (Document) Accessed 13/07/2019 https://investor.fluor.com/static-files/2e31bc12-0049-4c7e-9762-fbc96505bcd2 [p.40] Establishing Executive Compensation Compensation Philosophy, Objectives and Risk Assessment</p> <p>The [Organization and Compensation] Committee has responsibility for establishing and implementing the Company’s executive compensation philosophy. The Committee reviews and determines all components of named executives’ compensation (other than with respect to our CEO’s compensation, which the Committee reviews and recommends for approval by our independent directors), including making individual compensation decisions and reviewing and revising the Company’s compensation program and practices. The Committee has established the following compensation philosophy and objectives for the Company’s named executives:</p> <p>The Committee has established the following compensation philosophy and objectives for the Company’s named executives:</p> <ul style="list-style-type: none"> • Align the interests of named executives with those of the stockholders. The Committee believes it is appropriate to tie a significant portion of executive compensation to the value of the Company’s stock in order to closely align the interests of named executives with the interests of our stockholders. The Committee also believes that executives should have a meaningful ownership interest in the Company and as such maintains and regularly reviews executive stock ownership guidelines. • Have a significant portion of pay that is performance-based. Fluor expects superior performance. Our executive compensation programs are designed to reward executives when performance results for the Company and the executive meet or exceed stated objectives. The Committee believes that compensation paid to executives should be closely aligned with the performance of the Company relative to these objectives. • Provide competitive compensation. The Company’s executive compensation programs are designed to attract, retain and motivate highly qualified executives critical to achieving Fluor’s strategic objectives and building stockholder value.

The Committee reviews the Company's compensation philosophy and objectives each year to determine if revisions are necessary in light of market conditions, the Company's strategic goals or other relevant factors. In each of the last five years, the Committee determined that no revisions to the executive compensation philosophy and objectives were necessary, although the Committee has adjusted the specific elements of compensation used to implement its philosophy as compensation practices have evolved.

In addition, the Committee reviewed the incentive compensation we provide to our employees, including our named executives, and evaluated the mix of plans and performance criteria, the Committee's ability to exercise discretion over certain components of compensation and our risk management practices generally. Based on this review, the Committee believes that our compensation program is designed to appropriately align compensation with our business strategy and not to encourage behavior that could create material adverse risks to our business.

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
2
Comments
There is evidence that the company commits to support and protect any employee who refuses to give or receive bribes, even where such actions may result in a loss of business. There is evidence that the company assures itself of its employees' confidence in this commitment through employee surveys.
Evidence
<p>[16] Anti-Bribery and Corruption Policy (Document) Accessed 11/07/2019 https://www.fluor.com/SiteCollectionDocuments/in-abac-policy.pdf [p. 1] Compliance with this policy is mandatory. No employee will suffer adverse consequences for refusing to pay or receive bribes even if this may result in the Company losing business.</p> <p>[13] 2018 Sustainability Report (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/2018-fluor-sustainability-report.pdf [p. 28] Our goal is for each employee to understand what is expected of him or her, to be able to identify misconduct and to feel confident seeking advice and raising ethical concerns without fear of retaliation. Periodically, we survey our workforce to measure the company's culture and susceptibility to misconduct. In 2018, employees confirmed their belief in our strong culture of integrity through survey questions addressing areas such as comfort speaking up, organizational justice, tone at the top, trust in colleagues, direct manager leadership, clarity of expectations and openness of communications.</p> <p>[01] The Code of Business Conduct and Ethics (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/HR700.pdf [p. 11] Managers have additional responsibilities related to our Code. You are responsible for promoting a culture of compliance and integrity, including a positive working environment in which people are treated with dignity and respect. This culture is achieved by:</p> <ul style="list-style-type: none"> • Leading by example by living up to the standards of our Code at all times • Helping those you supervise understand and follow the standards set forth in our Code, policies and practices, as well as stressing the importance of participating in related training and certifications • Supporting those who raise a concern or report a suspected problem in good faith, even if they go outside of the chain of command

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 policy of non-retaliation against both whistleblowers and employees who report bribery and corruption incidents. The company clearly indicates that this policy applies to all employees across the organisation, including those employed by the group as third parties, suppliers and other partners. There is evidence that the company assures itself of its employees' confidence in this commitment through employee surveys.</p>
Evidence
<p>[01] The Code of Business Conduct and Ethics (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/HR700.pdf [p. 11] Managers have additional responsibilities related to our Code. You are responsible for promoting a culture of compliance and integrity, including a positive working environment in which people are treated with dignity and respect. This culture is achieved by: [...] <ul style="list-style-type: none"> • Never taking or allowing a retaliatory action against someone for reporting concerns in good faith or cooperating with an investigation [p. 15] What If I Am Concerned about Retaliation? Fluor will not tolerate any form of direct or indirect retaliation that arises from reporting suspected illegal or unethical conduct in good faith or cooperating with an investigation. If a report is made in good faith, you will be protected even if the concern turns out to be unsubstantiated. If you suspect you are experiencing retaliation, you should contact Human Resources or Fluor's Compliance and Ethics Hotline. Retaliating against someone who makes a report in good faith or cooperates with an investigation will result in prompt and strong disciplinary action, up to and including termination.</p> <p>[14] Compliance and Ethics in Action (Webpage) Accessed 11/07/2019 https://www.fluor.com/sustainability/ethics-compliance/compliance-ethics-in-action [...] Fluor will not tolerate any form of direct or indirect retaliation that arises from anyone reporting suspected illegal or unethical conduct in good faith.</p> <p>Clients, partners, suppliers, and subcontractors also are encouraged to report any suspected misconduct involving or affecting Fluor, whether or not the concern involves the supplier or contractor, by contacting their Fluor representative, Fluor's Chief Procurement Officer (for suppliers and contractors) or Fluor's Compliance and Ethics Hotline Compliance and Ethics Hotline.</p> <p>[08] Compliance and Ethics Committee (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/charter-committee.pdf [p. 2] Reporting/Seeking Guidance [...] <ul style="list-style-type: none"> • Establish and communicate policies and procedures protecting employees and others from retaliation for reporting suspected misconduct. </p> <p>[13] 2018 Sustainability Report (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/2018-fluor-sustainability-report.pdf [p. 28] Our goal is for each employee to understand what is expected of him or her, to be able to identify misconduct and to feel confident seeking advice and raising ethical concerns without fear of retaliation. Periodically, we survey our workforce to measure the company's culture and susceptibility to misconduct. In 2018, employees confirmed their belief in our strong culture of integrity through survey questions addressing areas such as comfort</p>

speaking up, organizational justice, tone at the top, trust in colleagues, direct manager leadership, clarity of expectations and openness of communications.

[09] Ethics and Compliance Council (Document)

Accessed 10/07/2019

<https://www.fluor.com/SiteCollectionDocuments/charter-council.pdf>

[p. 2] Establishing and communicating policies and procedures protecting employees and others from retaliation for reporting suspected misconduct.

[11] EthicsPoint - Fluor Corporation (Webpage)

Accessed 10/07/2019

<https://secure.ethicspoint.com/domain/media/en/gui/35334/faq.html>

Fluor will not tolerate any form of direct or indirect retaliation that arises from reporting suspected illegal or unethical conduct in good faith. If a report is made in good faith, you will be protected even if the concern turns out to be unsubstantiated. If you suspect you are experiencing retaliation, you should contact Human Resources or Fluor's Compliance and Ethics Hotline. Retaliating against someone who makes a report in good faith will result in prompt and strong disciplinary action, up to and including termination.

[02] Code of Business Conduct and Ethics for Members of the Board of Directors (Document)

Accessed 10/07/2019

<https://www.fluor.com/SiteCollectionDocuments/Director-Code-of-Conduct.pdf>

[p. 3] Directors should promote ethical behavior and take steps to see that the Company:

- (a) encourages employees to talk to supervisors, managers and other appropriate personnel when in doubt about the best course of action in a particular situation;
- (b) encourages employees to report...

[p. 4] ...violations of laws, rules, regulations or the Company's Code of Business Conduct and Ethics for its employees to appropriate personnel; and

- (c) informs employees that the Company will not allow retaliation for reports made in good faith.

[15] Fluor's Business Conduct And Ethics Expectations For Suppliers And Contractors (Document)

Accessed 11/07/2019

<https://www.fluor.com/SiteCollectionDocuments/BRHQ056009-Supplier-Expectations.pdf>

[...] Fluor policy prohibits retaliation against any person reporting an ethics concern. Contact the Fluor Compliance and Ethics Hotline if you feel retaliated against because you reported an ethics concern.

Question
3.7. Does the company provide multiple whistleblowing and advice channels for use by all (e.g. employees and external parties), and do they allow for confidential and, wherever possible, anonymous reporting?
Score
2
Comments
<p>There is evidence that the company has multiple channels to report instances of suspected corrupt activity and seek advice on the company's anti-bribery and corruption programme. There is evidence that these channels are sufficiently varied to allow the employee to raise concerns across the management chain and to an external body through an independently-operated hotline. The company indicates that these channels allow for confidential and, wherever possible, anonymous reporting. There is evidence that 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>[01] The Code of Business Conduct and Ethics (Document) Accessed 26/03/2020 https://www.fluor.com/SiteCollectionDocuments/HR700.pdf [p.15] <u>Whom Should I Contact with a Question or Concern Related to Our Code?</u> If you are ever unsure about the right thing to do in a business situation, you should seek guidance. If appropriate, speak directly with the person involved. You are also encouraged to contact any of the following:</p> <ul style="list-style-type: none"> • Your immediate supervisor • Your supervisor's supervisor (and up the reporting structure as necessary) • Your local Human Resources manager or, if applicable, your Industrial Relations manager • A Fluor Subject Matter Expert (see list, page 47) <p>If you are uncomfortable discussing the matter with any of these resources or the response is inadequate, you should contact:</p> <ul style="list-style-type: none"> • Fluor's Compliance and Ethics Hotline (see contact information, page 49) <p><u>Whom Should I Contact if I Suspect Misconduct?</u> You have an obligation to contact any of the resources above or any investigating department if you know of or suspect misconduct, even if you are in no way involved in the misconduct itself. Investigating departments include Corporate Investigations; Corporate Security; Health, Safety and Environment; Human Resources; Industrial Relations; Internal Audit and Law Department. Reported concerns will be forwarded to the appropriate investigating department. Reporting the suspected misconduct to these resources contributes to our ethical culture and helps Fluor minimize any damage to our fellow employees, other stakeholders, company and brand. Not reporting violations of our Code could result in discipline, up to and including termination.</p> <p><u>What Happens When I Contact the Fluor Compliance and Ethics Hotline?</u> Fluor's Compliance and Ethics Hotline is available 24 hours a day, seven days a week. Reports may be made in more than 150 languages. A third party administers our Hotline, including web-based reports. For Hotline calls, the third-party call center answers these calls and transcribes the information you report. Caller ID is never used and there will be no effort to trace your call. You may report anonymously, where local law permits. However, keep in mind that the more information you provide, the easier it will be for the company to investigate and appropriately respond to your report.</p> <p><u>How Are Reports Handled at Fluor?</u> Fluor investigates all Hotline reports and is committed to maintaining confidentiality to the maximum extent possible. The company will disclose the information you provide only on a strict need-to-know basis.</p> <p>[...]</p> <p>Q: I inadvertently came across an email from the head of my department on the office printer containing information that violates our Code and most likely the law. How do I report this without getting fired?</p>

A: Fluor provides several different reporting channels, which include confidentiality and escalation measures. Since you do not feel comfortable raising this concern involving your department head, you may report this concern to your local Human Resources manager, the Law Department, or Fluor’s Compliance and Ethics Hotline. If a report is made in good faith, Fluor will not tolerate any form of retaliation even if the concern turns out to be unsubstantiated.

[p. 47] Subject Matter Experts

You may contact a Fluor Subject Matter Expert when you need someone to explain policies, laws and business practices in their particular area of expertise.

If you send an e-mail to one of the following addresses, it will be routed to the Subject Matter Expert in that area.

Subject Area	E-mail
Agents and Consultants	anti-corruption@fluor.com
Antitrust and Fair Competition	faircompetition@fluor.com
Anti-Bribery and Corruption	anti-corruption@fluor.com
Conflicts of Interest	isthisconflict@fluor.com
Cyber and Data Security	fluor.information.security@fluor.com
Document and Records Management	recordsmanagementandretention@fluor.com
Facilitation Payments/Anti-Bribery	anti-corruption@fluor.com
Government Compliance and Ethics	fggcompliance@fluor.com
Gifts and Entertainment	gifts.entertainment@fluor.com
Health, Safety and Environmental	hse.communications@fluor.com
Human Rights and Child or Forced Labor	human.rights@fluor.com
Lobbying, Political Activity and PACs	government.relations@fluor.com
Media Inquiries	media.relations@fluor.com
Privacy	chief.privacy.officer@fluor.com
Security	corporate.security@fluor.com
Stock Trading	fluorstock@fluor.com
Stork Compliance and Ethics	compliance@stork.com
Trade Controls, Sanctions and Boycotts	trade.compliance@fluor.com

[11] EthicsPoint - Fluor Corporation (Webpage)

Accessed 10/07/2019

<https://secure.ethicspoint.com/domain/media/en/gui/35334/faq.html>

REPORTING – GENERAL

May I report using either the Internet or the telephone?

Yes. The Fluor Compliance and Ethics Hotline gives you the ability to file a confidential, anonymous report via either the telephone or the Internet.

[...]

What happens when I contact the Fluor Compliance and Ethics Hotline?

Fluor’s Compliance and Ethics Hotline is available 24 hours a day, seven days a week. Reports may be made in more than 150 languages. NAVEX Global, a third party administers our Hotline, including web-based reports. For Hotline calls, the third-party call center answers these calls and transcribes the information you report. Caller ID is never used and there will be no effort to trace your call. You may report anonymously, where local law permits. However, keep in mind that the more information you provide, the easier it will be for the company to investigate and appropriately respond to your report.

[13] 2018 Sustainability Report (Document)

Accessed 10/07/2019

<https://www.fluor.com/SiteCollectionDocuments/2018-fluor-sustainability-report.pdf>

Additionally, they are encouraged to contact any of the following: their immediate supervisor; supervisor's supervisor (and up the reporting structure as necessary); the local Human Resources manager or, if applicable, their Industrial Relations manager; a company subject-matter expert; or, if they are uncomfortable discussing the matter with any of these resources or the response is inadequate, Fluor's Compliance and Ethics Hotline at www.fluorhotline.com. The hotline provides translation/interpretation support in more than 150 languages, and reports may be made anonymously where allowed by law.

[15] Fluor's Business Conduct And Ethics Expectations For Suppliers And Contractors (Document)

Accessed 11/07/2019

<https://www.fluor.com/SiteCollectionDocuments/BRHQ056009-Supplier-Expectations.pdf>

[p. 1] Fluor expects our suppliers and contractors to maintain and enforce policies requiring adherence to lawful business practices that encompass our expectations, as appropriate. These expectations may occasionally be updated or amended. The most current version is available at http://www.fluor.com/sustainability/ethics_compliance. For questions, comments, or training support about our expectations, please contact your Fluor representative or Fluor's Chief Procurement Officer at procurement@fluor.com. Also, suppliers and contractors can see how Fluor defines these expectations for our employees in our Code of Business Conduct and Ethics, available at <http://www.fluor.com/sustainability/ethics-compliance/the-code>.

[p. 3] Reporting Concerns

Our suppliers, contractors, and their employees should promptly report any business conduct and ethics concern involving or affecting Fluor, whether or not the concern...

[p. 4] ...involves the supplier or contractor, by contacting one of the following:

- (1) their Fluor representative;
- (2) Fluor's Chief Procurement Officer at procurement@fluor.com or 1-281-263-1000;
- (3) the Fluor Compliance and Ethics Hotline by telephone at +1-704-540-2248, or at one of the following toll-free numbers:

Australia	1-800-850-107
Canada	1-800-223-1544
Chile	1230-020-5417
China Unicom	10-800-711-0833
China Telecom South	10-800-110-0780
Colombia	01800-012-9649
India	000-800-100-1329
Mexico	001-888-818-9370
Netherlands	0800-022-0781
Philippines	1-800-1-111-0137
Poland	0-0-800-111-1756
Saudi Arabia	800-844-6984
South Africa	0800-980-651
Spain	900-98-1171
United Arab Emirates	8000-441-6990
United Kingdom	0808-234-4002
United States of America	1-800-223-1544; or

- (4) via the Internet at www.fluorhotline.com.

The Fluor Compliance and Ethics Hotline is a way for Fluor employees, suppliers, contractors, and others to conduct or violations of these expectations or Fluor's Code of Business Conduct and Ethics. A supplier or contractor may also be requested to take such steps as Fluor may reasonably request to assist Fluor in the investigation of any ethics concern involving Fluor and the supplier or contractor. Fluor policy prohibits retaliation against any person reporting an ethics concern. Contact the Fluor Compliance and Ethics Hotline if you feel retaliated against because you reported an ethics concern.

[14] Compliance and Ethics in Action (Webpage)

Accessed 11/07/2019

<https://www.fluor.com/sustainability/ethics-compliance/compliance-ethics-in-action>

It is of the highest importance to Fluor that employees seek guidance if they are ever unsure about the right thing to do in a business situation and are willing to readily report concerns about suspected unethical behavior. In addition

to encouraging personnel to speak with their immediate supervisor, others in management, Human Resources, Industrial Relations, a Fluor subject-matter expert or an investigating department, our company has in place a toll-free Compliance and Ethics Hotline to facilitate reporting, anonymously where permitted by local law, and seeking advice around the globe. Fluor will not tolerate any form of direct or indirect retaliation that arises from anyone reporting suspected illegal or unethical conduct in good faith.

Clients, partners, suppliers, and subcontractors also are encouraged to report any suspected misconduct involving or affecting Fluor, whether or not the concern involves the supplier or contractor, by contacting their Fluor representative, Fluor's Chief Procurement Officer (for suppliers and contractors) or Fluor's Compliance and Ethics Hotline Compliance and Ethics Hotline.

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 conflict of interest as a corruption risk, and that it has a policy to clearly define conflicts of interest, including those actual, potential and perceived. There is evidence that this policy covers possible conflicts arising from employee relationships, financial interests, government relationships and other employment. The company indicates that the policy applies to all employees and board members, including those of subsidiaries and other controlled entities.</p>
Evidence
<p>[01] The Code of Business Conduct and Ethics (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/HR700.pdf [p. 11] Who Must Follow Our Code? All employees of Fluor Corporation and its subsidiaries worldwide must adhere to our Code at all times.</p> <p>AVOIDING AND RESOLVING CONFLICTS OF INTEREST</p> <p>[p. 27] How Can I Know Whether a Conflict of Interest Exists? A conflict of interest occurs when your personal or financial interests interfere with your ability to make sound and objective business decisions on Fluor’s behalf. You need to avoid any situation that creates even the appearance of this kind of bias. A perceived conflict of interest that calls into question our business integrity can be as damaging to our reputation and business as the existence of an actual conflict.</p> <p>To determine whether a conflict of interest exists, you should ask yourself:</p> <ul style="list-style-type: none"> • Does this situation make me feel uncomfortable? • Would the action have the potential to affect my ability to make sound business decisions? • Could it influence my objectivity or appear to do so? • Would my co-workers think the situation could affect how I do my job? • Would it look suspicious to someone outside our company, such as a client, supplier, shareholder or the media? • Would it take revenue or profit away from Fluor? • Would I or my family members benefit financially or personally? <p>If you answered “yes” to any of these questions, you should discuss the activity, financial interest or relationship with your supervisor or your Human Resources manager immediately and before proceeding. The following sections discuss some common areas in which conflicts of interest might arise.</p> <p><u>Outside Jobs And Activities</u> Outside jobs and activities can affect your ability to do your work for Fluor. Examples of inappropriate outside jobs and activities include:</p> <ul style="list-style-type: none"> • Working for, or providing services to, an actual or potential Fluor competitor, client, supplier, subcontractor or agent while employed by Fluor • Using company assets, contacts or other resources to start or support another business or non-profit organization (other than charitable work through Fluor that does not conflict with your work responsibilities). <p><u>Corporate Opportunities</u> You may learn about business opportunities through the course of your work for Fluor. Fluor’s interests must come first. You cannot take advantage of such an opportunity that rightfully belongs to Fluor. This applies whether the</p>

opportunity would be for your own benefit or passed on to someone else for his or her personal benefit. In addition, you should never take advantage of any business opportunity that competes with Fluor.

Q: I recently took a part-time position with another company. I'm only working on the weekends, so my second job won't interfere with my ability to work for Fluor. However, I found out that the company for which I'm working this second job is actually one of Fluor's many suppliers. Is this okay?

A: Possibly. Working for a Fluor supplier while being employed by our company could create a situation in which a conflict of interest might arise. Before doing any work on behalf of this Fluor supplier, you must first consult with and get authorization from your supervisor or Human Resources manager. If you are permitted to continue working with the supplier, remember that the second job should not interfere with your responsibilities or job duties for Fluor. You should not do work for the other company when you are supposed to be working for Fluor. Please also remember that you cannot use Fluor equipment or supplies in your work for the other company. That includes computer equipment, electronic mail and telephones. You must also carefully guard against disclosing confidential information to the other company.

[p. 28] Activities And Ownership Stakes Of Close Family Members And Friends

The activities of close family members and friends may also lead to potential conflicts of interest. For this reason, you should not be involved in the hiring or supervision of a supplier, subcontractor, agent or consultant where your close family member or friend is employed or has a significant ownership stake.

A "close family member" is any person closely connected to you by blood, marriage or close affinity (for example, a spouse, significant other, sibling, grandparent, brother-in-law, etc.), such that your impartiality might be perceived to be affected by the relationship. The term also refers to a domestic partner and the domestic partner's child, parent, sibling, half-sibling, grandparent, grandchild or stepparent.

When a family or romantic relationship exists between employees working together, real or perceived preferential treatment or tension may exist. Neither employee should be in a position where he or she has decision-making authority over the other employee. Again, the important thing to remember is that you must avoid even the appearance of bias.

Financial Investments

You must be careful that your investments, or those of your close family members or friends, do not impair your ability to make objective decisions on behalf of our company. Having a significant financial investment in a company that does business with, seeks to do business with or competes with Fluor may create a conflict of interest, depending on the size and type of your investment, your role in the company and the business relationship between Fluor and the other company. An interest is considered significant if it could impair, or reasonably appears to impair, your ability to act solely in the best interests of Fluor. Examples of conflicts of interest include having a significant investment in a:

- Supplier, if you have involvement with the selection of, assessment of, or negotiations with, the supplier
- Client, if you are responsible for dealing with the client

Keep in mind that not all outside financial investments may result in a conflict of interest. This is why it is important to disclose any potential conflict to your supervisor or Human Resources manager immediately, to determine whether a conflict—or the appearance of one—may exist.

Boards Of Directors

While Fluor supports outside activities that benefit our communities and profession, you must exercise caution when accepting outside appointments, such as serving on a board of directors of another organization. This may raise a conflict of interest or even a legal issue. In particular, serving on the board of, or otherwise advising, a Fluor competitor, supplier, contractor, agent or client, or any company that has direct commercial dealings or competes with Fluor or a client, may be problematic.

Fluor officers are required to obtain approval from the Chief Legal Officer before serving on any board, including nonprofit and community boards.

Q: My spouse owns a company that Fluor is considering hiring as a supplier. A contract with Fluor would be great for my spouse's business. I would like to do anything I can to help my spouse win the contract. What can I do to help?

A: You shouldn't do anything to help your spouse's company get the contract. If you are involved in the selection process, you should tell your manager and remove yourself from the situation. Helping your spouse's company is a

conflict of interest. Even if you are certain you can be unbiased and award the contract to the best bidder, you should not be involved because of the perception of a conflict of interest.

[p.30] GOVERNMENT CLIENTS

When national, state or local governments or governmental entities or funds are involved, more restrictive rules usually apply. If you deal with government representatives, agencies or funds, it is your responsibility to familiarize yourself with these rules and our company's policies and procedures. For projects involving any U.S. funding, see the "U.S. Government Contracting" supplement to our Code for details. For Fluor's anti-corruption standards see the "Doing Business Globally" section of our Code.

The Company May Also Experience Conflicts

As a company, Fluor can also experience conflicts of interest with our clients, suppliers or other business partners, and it may be necessary or appropriate to disclose these conflicts to others for resolution.

How Can I Resolve a Conflict of Interest?

Conflicts of interest may often be resolved if they are disclosed promptly. Transparency and the exercise of good judgment are basic expectations. If you feel that you or our company may face an actual or potential conflict of interest, you should tell your supervisor or Human Resources manager about the potential conflict immediately. Disclose any potential conflicts of interest before acting to avoid making the situation worse. Additionally, always disclose any potential conflicts of interest in writing in your annual ethics certification.

[02] Code of Business Conduct and Ethics for Members of the Board of Directors (Document)

Accessed 10/07/2019

<https://www.fluor.com/SiteCollectionDocuments/Director-Code-of-Conduct.pdf>

[p. 2] Directors should avoid conflicts between their own interests and those of the Company. Any situation that involves, or may reasonably be expected to involve, a conflict of interest with the Company, should be disclosed promptly to the Chair of the Governance Committee.

A "conflict of interest" can occur when a director's personal or business interests are adverse to - or may appear to be adverse to - the interests of the Company as a whole. A director's personal or business interests include the interests of an immediate family member or an organization with which a director or an immediate family member has a significant relationship. Conflicts of interest also arise when a director, or a member of his or her immediate family, receives improper personal benefits as a result of his or her position as a director of the Company. A director's immediate family includes the director's spouse, parents, stepparents, children, stepchildren, siblings, mother- and father-in-law, sons- and daughters-in-law, brothers and sisters-in-law, and anyone (other than a domestic employee or tenant) who shares the director's home.

This Code does not attempt to describe all possible conflicts of interest which could develop. Some of the more common conflicts from which directors should refrain, however, are set out below.

- *Relationship of Company with third-parties.* Directors may not engage in any conduct or activities that are inconsistent with the Company's best interests or that disrupt or impair the Company's relationship with any person or entity with which the Company has or proposes to enter into a business or contractual relationship.
- *Compensation from non-Company sources.* Directors may not accept compensation (in any form) for services performed for the Company from any source other than the Company.
- *Gifts.* Directors and members of their immediate family may not accept gifts from persons or entities who deal with the Company in those cases where a gift has more than a nominal value, where a gift is being made in order to influence a director's actions as a member of the Board or where acceptance of a gift could create the appearance of a conflict of interest.

[17] US Government Contracting (Document)

Accessed 11/07/2019

<https://www.fluor.com/SiteCollectionDocuments/HR701.pdf>

[p. 4] Organizational Conflicts of Interest

Fluor is subject to special rules related to organizational conflicts of interest (OCI) as a Government contractor. Basically, an OCI occurs when, because of a pre-existing business relationship or project, Fluor has a potential unfair competitive advantage or could be seen as biased (having impaired objectivity) in obtaining or performing Government work. For example, Fluor might help a state government develop specifications for a project that will be funded and managed by the Government. Fluor could be perceived to have an unfair competitive advantage if it were to bid on the federal contract, since it helped develop the specifications. Our company must promptly disclose

all actual or potential OCI situations to the Government, so be sure to alert your supervisor promptly if you become aware of an OCI. Often, safeguards can be put in place to mitigate potential OCI issues and allow us to perform that work.

It can be difficult to identify an OCI. Generally, an OCI may arise when, because of its other pre-existing activities or relationships:

- Fluor is unable or potentially unable to render impartial assistance or advice to the Government
- Fluor's objectivity in performing the contract work is or might be otherwise impaired
- Fluor has an unfair competitive advantage

It is important to note that we must avoid even the appearance of any of the above elements. These rules apply to all of our business activities, including work performed by or bid on by different groups of Fluor.

Areas where we need to exercise caution include where Fluor is:

- performing a design and then bidding on the follow-up construction
- performing constructability evaluations and then seeking to do the construction work
- developing a scope of work and then seeking to bid on the work

FGG maintains a database of all customers for which Fluor performs work. Fluor must certify that our subcontractors have no OCI. If you have any OCI-related questions or issues, you should consult the FGG Law Department or the GCM for your project.

Question
<p>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?</p>
Score
1
Comments
<p>There is some evidence that the company has procedures to identify, declare and manage conflicts of interest, including those actual, potential and perceived. The company indicates that Human Resources, Corporate Compliance and the Law Department are jointly responsible for managing conflict of interest cases within the organisation, with the Chief Compliance Officer ultimately responsible for the system's operation. There is evidence that employees are required to disclose potential conflicts when joining the company and as part of an annual compliance certification. The company states that disciplinary measures apply for breaches of this code.</p> <p>However, the company receives a score of '1' because there is no evidence that employee and board member declarations are held in a dedicated central register that is accessible to those responsible for oversight of the process. There is also no indication that the company provides examples of criteria for recusals.</p>
Evidence
<p>[31] UPDATED: Compliance and Ethics in Action (Webpage) Accessed 24/06/2020 https://www.fluor.com/sustainability/ethics-compliance/compliance-ethics-in-action Conflicts of Interest</p> <p>All new hires and re-hires are required to disclose any conflicts of interest during the on-boarding process. Additionally, employees are asked to disclose any actual or potential conflicts of interest during the annual ethics certification process.</p> <p>All disclosures are reviewed by the appropriate department (i.e., Human Resources, Corporate Compliance or the Law Department) and guidance is issued to employees. This process is overseen by the Chief Compliance Officer.</p> <p>Employees are not precluded from seeking elected positions provided that they disclose the matter and comply with Fluor's Code of Conduct and conflicts of interest policy. Fluor does not, however, hire any current government officials as consultants, directors or employees.</p> <p>[01] The Code of Business Conduct and Ethics (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/HR700.pdf [p.11] What are the Consequences of Violating Our Code? Violations of our Code can result in disciplinary action, up to and including termination. In appropriate cases, Fluor may also refer misconduct to appropriate authorities for prosecution. This may subject the individuals involved to civil and/or criminal penalties.</p> <p>[p.31] Conflicts of interest may often be resolved if they are disclosed promptly. Transparency and the exercise of good judgment are basic expectations. If you feel that you or our company may face an actual or potential conflict of interest, you should tell your supervisor or Human Resources manager about the potential conflict immediately. Disclose any potential conflicts of interest before acting to avoid making the situation worse. Additionally, always disclose any potential conflicts of interest in writing in your annual ethics certification.</p> <p>[04] Governance Committee Charter (Document) Accessed 22/03/2020 https://www.fluor.com/SiteCollectionDocuments/GovernanceCommitteeCharter.pdf [p. 2] As part of its responsibilities, the Committee shall:</p> <p>11. Consider questions of possible conflicts of interest of Board of Directors members and management.</p>

[14] Compliance and Ethics in Action (Webpage)

Accessed 11/07/2019

<https://www.fluor.com/sustainability/ethics-compliance/compliance-ethics-in-action>

As part of our ongoing commitment to adhere to the highest standards of business conduct and ethics, our employees are asked annually to review Fluor's Code of Business Conduct and Ethics to ensure their understanding of the company's commitment to integrity and ethics and to certify to their understanding and adherence to the Code. This practice also requires employees to disclose ethical concerns and actual or potential conflicts of interest for resolution.

[02] Code of Business Conduct and Ethics for Members of the Board of Directors (Document)

Accessed 10/07/2019

<https://www.fluor.com/SiteCollectionDocuments/Director-Code-of-Conduct.pdf>

[p. 2] Directors should avoid conflicts between their own interests and those of the Company. Any situation that involves, or may reasonably be expected to involve, a conflict of interest with the Company, should be disclosed promptly to the Chair of the Governance Committee.

Question
4.3. Does the company have a policy and procedure regulating the appointment of directors, employees or consultants from the public sector?
Score
2
Comments
<p>There is evidence that the company has a policy that addresses the risks associated with the employment of public officials and specifies controls to assess and regulate such risks. The company's policy states that employees must seek advice from both the Human Resources Department and the Law Department before initiating employment conversations with a government employee. There is also evidence that government employees must disclose any actual or potential conflicts upon joining the company and indicates that it may be appropriate to impose restrictions on the type of work individuals can perform, as a result of such disclosures.</p> <p>Although the company does not explicitly state that it may implement a cooling-off period, there is evidence that the company commits to comply with national restrictions that may be imposed for a period of time after a senior government or contracting official leaves their position, and this is deemed sufficient to receive a score of '2'.</p>
Evidence
<p>[17] US Government Contracting (Document) Accessed 11/07/2019 https://www.fluor.com/SiteCollectionDocuments/HR701.pdf [p. 5] Hiring Current and Former Government Officials Federal, state and local governments that contract with Fluor have strict rules and regulations on hiring or even discussing the potential hiring of their employees. These rules are based on the concern that such offers or discussions about hiring could improperly influence the government employee's ability to treat Fluor objectively. Many senior government and contracting officials have rules prohibiting them from working for a private sector contractor, like Fluor, for a period of time after they leave the government. These rules also apply to hiring a former Government official into the commercial part of Fluor.</p> <p>While it may be possible to hire Government employees in certain instances, proper precautions must be taken. Before engaging in even preliminary suggestions to, or discussions with, a Government employee, you must get detailed advice from the FGG Human Resources Department and FGG Law Department on whether and how such discussions should occur.</p> <p>It is also critical that you understand and strictly adhere to the limitations applicable to former or recent Government officials when they become Fluor employees. Once employed by Fluor, a former Government official may be subject to restrictions on the type of work they can perform, or communications they can make to Government officials. For example, if a former Government official had been personally and substantially involved with a particular action, such as a contract award, she cannot communicate with the Government on behalf of Fluor about that contract.</p> <p>[31] UPDATED: Compliance and Ethics in Action (Webpage) Accessed 24/06/2020 https://www.fluor.com/sustainability/ethics-compliance/compliance-ethics-in-action Conflicts of Interest</p> <p>All new hires and re-hires are required to disclose any conflicts of interest during the on-boarding process. Additionally, employees are asked to disclose any actual or potential conflicts of interest during the annual ethics certification process.</p> <p>All disclosures are reviewed by the appropriate department (i.e., Human Resources, Corporate Compliance or the Law Department) and guidance is issued to employees. This process is overseen by the Chief Compliance Officer.</p> <p>Employees are not precluded from seeking elected positions provided that they disclose the matter and comply with Fluor's Code of Conduct and conflicts of interest policy. Fluor does not, however, hire any current government officials as consultants, directors or employees.</p>

Question
4.4. Does the company report details of the contracted services of serving politicians to the company?
Score
2
Comments
The company publishes a clear statement that it does not hire any current or serving government officials as consultants, directors or employees.
Evidence
<p>[31] UPDATED: Compliance and Ethics in Action (Webpage) Accessed 24/06/2020 https://www.fluor.com/sustainability/ethics-compliance/compliance-ethics-in-action Employees are not precluded from seeking elected positions provided that they disclose the matter and comply with Fluor's Code of Conduct and conflicts of interest policy. Fluor does not, however, hire any current government officials as consultants, directors or employees.</p>

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 on corporate political contributions. The company's policy indicates that it may make political contributions when approved by the company's Senior Vice President of Government Relations and other relevant senior management and legal professionals. The company states that the board reviews its Political Activities Policy and all donations made on an annual basis. In addition, there is evidence that the company is associated with a Political Action Committee (PAC) in the United States, which is overseen by a committee of employees from different business divisions.</p> <p>Since the company does not prohibit political donations and is associated with a PAC, it receives a score of '0' in line with the scoring criteria.</p>
Evidence
<p>[21] Fluor Corporation Political Activities Policy (Document) Accessed 13/07/2019 https://www.fluor.com/SiteCollectionDocuments/political-activities-policy.pdf</p> <p>[p. 1] Compliance and Oversight All political activities conducted by or on behalf of Fluor are reviewed and approved by the Company's Senior Vice President of Government Relations, following consultation with senior management and legal review by the Chief Legal Officer. In addition, the Governance Committee of the Board of Directors, which is responsible for reviewing and making recommendations regarding the Company's policies and practices related to political contributions and activities, shall annually review this Political Activities Policy as well as a report from Government Relations on specific political contributions, lobbying activities, and participation in trade associations. This review structure helps us focus the Company's efforts on those public policy issues most relevant to the long-term interests of the enterprise overall and to our clients and shareholders.</p> <p>Corporate Political Contributions Fluor makes decisions regarding corporate political contributions based on what is in the best interest of the Company, what best supports sound public policy and what we believe to be in the best interest of the United States. Contribution decisions are not based on the personal preferences of Company leaders. Any direct or indirect political contribution of Company funds or other Company assets must be approved in advance by the Fluor Senior Vice President of Government Relations, who reviews such requests in consultation with members of senior management, including legal review by the Chief Legal Officer.</p> <p>Individual Candidates Federal laws, as well as the laws of certain states, prohibit the use of corporate resources by the Company for support of individual candidate campaigns for elective office. Consistent with these laws, Fluor does not allow corporate resources to be used to support individual candidate campaigns for federal office or where such support is otherwise prohibited by applicable law. Any contributions made in states that do allow corporate contributions to state and local candidates, committees, political organizations and ballot-issue campaigns must be approved as noted above.</p> <p>[p. 2] When considering a corporate contribution to permitted state and local candidates, the following factors, among others are considered:</p> <ul style="list-style-type: none"> • The personal characteristics of a particular candidate (including the candidate's reputation); • Whether the candidate, as an officeholder, is in a position by virtue of committee membership or otherwise to consider and affect policies and legislation relevant to our business and the global economy;

- Whether the candidate represents a state or district within which a Fluor business operates or is located; and
- The candidate's political leadership position(s), seniority in office, and voting record.

Ballot Measures and Referenda

Where permitted by applicable law, Company funds may be used to support or oppose ballot measures or referenda to be submitted to voters which would have an important impact on the business of Fluor or its affiliates. No such use of corporate funds should be made by the Company or its affiliates without the prior approval of the Fluor Senior Vice President of Government Relations.

Other Nations

It is Fluor's practice to refrain from making political contributions in any nation other than the United States.

Independent Expenditures

Fluor has a long-standing practice against using corporate resources for the direct funding of independent political expenditures expressly advocating for or against candidates in elections for public office.

[p. 3] FLUORPAC

Under the Federal Election Campaign Act, Fluor has established a separate segregated fund known as FLUORPAC. FLUORPAC is an independent, nonpartisan, voluntary fund supported by eligible Fluor employees who choose to participate in the political process by pooling their resources to support the candidacy of candidates who share the values and goals of the Company. The Company bears certain administrative expenses of FLUORPAC, as permitted by law.

FLUORPAC makes contributions to federal candidates, political parties, and other committees that support strong public policy, promote sustainable economic growth and robust markets, and, at the same time, promote innovation and the interests of the business areas in which Fluor operates. A committee made up of employees nominated from Fluor businesses and corporate functions approves all contributions. Among the factors considered in determining which candidates and initiatives to support, Fluor and FLUORPAC representatives balance the views promoted by a candidate, the quality and effectiveness of the candidate or organization to which the contribution is made, and the appropriateness of the level of involvement of Fluor in a...

[p. 4] ...given election. When considering a FLUORPAC contribution to a particular candidate, the following factors, among others, are considered:

- The personal characteristics of a particular candidate (including the candidate's reputation);
- Whether the candidate, as an officeholder, is in a position by virtue of committee membership or otherwise to consider and affect policies and legislation relevant to our businesses and the global economy;
- Whether the candidate represents a state or district within which a Fluor business operates or is located; and
- The candidate's elected political leadership position and voting record.

The Federal Election Commission (FEC) regulates FLUORPAC's activities. Reports detailing the PAC's activities are available on the FEC website.

[01] The Code of Business Conduct and Ethics (Document)

Accessed 10/07/2019

<https://www.fluor.com/SiteCollectionDocuments/HR700.pdf>

[p.11] Who must follow our code?

All employees of Fluor Corporation and its subsidiaries worldwide must adhere to our Code at all times.

[p. 45] Corporate Political Activities

Fluor participates in the political process in order to help governments better understand certain issues that are important to the company. However, there are stringent legal restrictions on what we can contribute to elected officials, members of their staff and political parties. For this reason, you may not give or offer company funds or other company assets (directly or indirectly) as any form of political contribution without pre-approval of the head of Government Relations. "Political contributions" are defined broadly and can even include buying tickets for or loaning corporate resources to a political fundraising event. Remember, a political contribution could also be construed as a bribe if it is given with the intent to improperly influence their activities.

Keep in mind that you cannot use company time, property or equipment for your personal political activities.

Employees who are U.S. citizens or legal residents of the United States may contribute voluntarily to Fluor's Political Action Committee (PAC), which was established by our employees to make political contributions to organizations and campaigns that are viewed as being in the best interests of Fluor. No employee should ever feel pressured to contribute to Fluor's PAC, and no executive, manager or employee should ever pressure another employee into contributing to it. It has no bearing on your compensation, promotional opportunities or continued employment with Fluor.

[16] Anti-Bribery and Corruption Policy (Document)

Accessed 11/07/2019

<https://www.fluor.com/SiteCollectionDocuments/in-abac-policy.pdf>

[p. 3] Contributions to political parties, party officials, candidates, organizations or individuals engaged in politics, or charities or sponsorships, whether direct or indirect, must not be a subterfuge for bribery or contrary to applicable law. As always, employees should consult with the Company's Government Affairs and Community Relations functional groups before proceeding to make any political or charitable contributions on behalf of the company, respectively. Proper recording and accounting of contributions is essential.

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																								
2																								
Comments																								
<p>There is evidence that the company publishes full details of its political contributions made by the company. The company publishes a list of all corporate contributions and Political Action Committee (PAC) disbursements made in the most recently reported financial year, including details of the recipient, amount and state for each donation.</p>																								
Evidence																								
<p>[18] Corporate Political Activity (Document) Accessed 22/03/2020 https://www.fluor.com/SiteCollectionDocuments/political-activity-report-yearend-2019.pdf [p. 1] Corporate Political Activity July – December 2019</p> <p>Fluor Corporation has adopted a Political Activities Policy to establish policies and procedures regarding the Company’s advocacy and involvement in U.S. elections. As the Policy outlines, we believe that meaningful civic engagement requires Fluor to participate in the legislative process and, where lawful and appropriate, provide corporate support to candidates or ideas. The purpose of this Political Activities Report, a semiannual requirement under the Policy, is to facilitate transparency regarding Fluor’s political activities.</p> <p>This report discloses all of the Company’s monetary and non-monetary contributions and expenditures (direct or indirect), including contributions by FLUORPAC, the Company’s separate segregated fund, during the semiannual period (July – December 2019) to: (i) participate or intervene in any political campaign on behalf of (or in opposition to) any candidate for public office; or (ii) influence the general public, or any segment thereof, with respect to an election or referendum. For each contribution, the report discloses the name of the recipient and the amount given. These contributions are publicly reported to governing agencies by Fluor, FLUORPAC, and/or the recipients as required by law.</p> <p>Fluor confirms that the requirements of the Political Activities Policy were followed in the making of these contributions, and all contributions by Fluor and FLUORPAC are the subject of legal and compliance review.</p> <p>The following contributions were made during the covered period by Fluor Corporation:</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Recipient</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>7/2/2019</td> <td>Jay Lucas for South Carolina House (SC)</td> <td>\$1,000</td> </tr> <tr> <td>7/2/2019</td> <td>Re-Elect Garry Smith (SC)</td> <td>\$1,000</td> </tr> <tr> <td>7/2/2019</td> <td>Rita Allison for House (SC)</td> <td>\$1,000</td> </tr> <tr> <td>7/2/2019</td> <td>Bannister for House (SC)</td> <td>\$1,000</td> </tr> <tr> <td>7/2/2019</td> <td>Brian White for House (SC)</td> <td>\$1,000</td> </tr> <tr> <td>7/2/2019</td> <td>Huggins for House (SC)</td> <td>\$500</td> </tr> <tr> <td>7/2/2019</td> <td>Committee to Re-Elect J. Todd Rutherford (SC)</td> <td>\$500</td> </tr> </tbody> </table> <p>[Table continues over pp.2-3]</p>	Date	Recipient	Amount	7/2/2019	Jay Lucas for South Carolina House (SC)	\$1,000	7/2/2019	Re-Elect Garry Smith (SC)	\$1,000	7/2/2019	Rita Allison for House (SC)	\$1,000	7/2/2019	Bannister for House (SC)	\$1,000	7/2/2019	Brian White for House (SC)	\$1,000	7/2/2019	Huggins for House (SC)	\$500	7/2/2019	Committee to Re-Elect J. Todd Rutherford (SC)	\$500
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7/2/2019	Committee to Re-Elect J. Todd Rutherford (SC)	\$500																						

[p.3] The following contributions were made during the covered period by FLUORPAC:

Date	Recipient	Amount
9/25/2019	Ralph Norman for Congress (SC)	\$1,000
9/25/2019	Hoyer for Congress (MD)	\$2,500
9/25/2019	Friends of Cheri Bustos (IL)	\$1,000
9/25/2019	Narragansett Bay PAC	\$5,000
9/25/2019	Mullin for Congress (OK)	\$1,500
9/25/2019	Tom Reed for Congress (NY)	\$2,500
9/25/2019	Making America Prosperous PAC	\$5,000
9/25/2019	Upstate SC PAC	\$5,000
9/25/2019	Van Taylor Campaign (TX)	\$1,000
9/25/2019	Ron Wright for Congress (TX)	\$1,000
9/25/2019	Comer for Congress (KY)	\$2,500
9/25/2019	Heartland Values PAC	\$2,500
9/25/2019	Upton for All of Us (MI)	\$2,500
9/25/2019	Napolitano for Congress (CA)	\$1,000

[Table continues over pp.3-4]

Question
5.1.3. Does the company have a clearly defined policy and/or procedure covering charitable donations and sponsorships, whether made directly or indirectly, and does it publish details of all such donations made by the company and its subsidiaries?
Score
1
Comments
<p>There is some evidence that the company has a policy covering charitable donations and sponsorships. The company indicates that employees must seek advice from the Government Affairs and Community Relations groups before making any contributions, and states that any donations must be properly documented.</p> <p>However, the company receives a score of ‘1’ because there is no evidence that it publishes any details of its charitable donations and sponsorships made in the most recently reported financial year. In addition, the company does not provide any further information of the controls or procedures to ensure that such donations are not used as vehicles for bribery and corruption.</p>
Evidence
<p>[16] Anti-Bribery and Corruption Policy (Document) Accessed 11/07/2019 https://www.fluor.com/SiteCollectionDocuments/in-abac-policy.pdf [p. 4] Contributions to political parties, party officials, candidates, organizations or individuals engaged in politics, or charities or sponsorships, whether direct or indirect, must not be a subterfuge for bribery or contrary to applicable law. As always, employees should consult with the Company’s Government Affairs and Community Relations functional groups before proceeding to make any political or charitable contributions on behalf of the company, respectively. Proper recording and accounting of contributions is essential.</p> <p>[01] The Code of Business Conduct and Ethics (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/HR700.pdf [p. 33] Zero Tolerance for Bribery In many parts of the world, paying bribes to win business contracts is unfortunately both accepted and expected. However, Fluor will not tolerate bribery of any form—with any third party, public or private, whether done directly or indirectly through third parties, even if we lose business or encounter delays because of our refusal to do so.</p> <p>A “bribe” is an offer or promise to give, or the giving of, or authorizing to give, any thing of value or another advantage to improperly influence the actions of a third party, public or private. Bribes may include money, gifts, travel or other expenses, hospitality, below-market loans, discounts, favors, business or employment opportunities, political or charitable contributions, or any direct or indirect benefit or consideration. Improper influence typically involves the intent to secure a quid pro quo to buy the misuse of someone’s position.</p> <p>Bribes violate anti-corruption laws. It is your duty to know and follow the local and other applicable anti-corruption laws that apply to your assigned duties. Consequences for violating anti-corruption laws are severe for both our company and the individuals involved, including possible civil and criminal liability.</p> <p>[25] Grant Guidelines and Procedures (Webpage) Accessed 23/03/2020 https://www.fluor.com/sustainability/community/fluor-giving/applying-for-fluor-grants Fluor Grant Guidelines and Procedures Grant Eligibility</p> <p>Grants are only made to organizations that are 501(c)(3) non-profit organizations or qualifying non-governmental organizations. An emphasis is placed on programmatic and operating support. Special event and fundraising support is generally not considered. Priority is given to organizations that align to Fluor’s strategic focus areas and provide opportunities for employee volunteerism. Fluor’s key focus areas are: Education, Social Services, Community and Economic Development and Environment.</p>

Please note: Fluor does not seek and rarely funds unsolicited grant applications and project proposals. Fluor typically chooses to work with community organizations with which we have established or proactively developed relationships.

Fluor does not support:

Organizations that are not a U.S. 501(c)3 public charity or registered non-governmental organization (NGO)

Grants to individuals

Sectarian or denominational religious organizations

Political organizations, activities, parties or candidates

Fraternal or labor organizations

Entertainment events

School-related bands and athletic/team events

Freelance films, video tapes, or audio productions

Courtesy advertising, including program books and yearbooks

[26] Community Impact Report Q3 2019

Accessed 23/03/2020

<https://www.fluor.com/SiteCollectionDocuments/Fluor-Community-Impact-Report-Q2-2019.pdf>

[p.1] Feature Story: More Than 4,300 Students Take the Fluor Engineering Challenge

Teaching students through a hands-on, engaging learning process is becoming the new normal in the classroom. Educators are rethinking the learning experience, focusing not only on what students learn, but how they learn.

To support this approach, students around the world were invited to participate in the Fluor Engineering Challenge as part of Fluor's celebration of Engineers Week.

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. The company indicates that all political activities, including lobbying, must be reviewed and approved by the Senior Vice President of Government Relations, along with relevant senior management and legal professionals. There is evidence that the company may employ external consultants to lobby on its behalf, and that it commits to engaging in the political process responsibly.</p> <p>However, the company receives a score of ‘1’ because there is no publicly available evidence that it clearly defines responsible lobbying, nor is there evidence that its procedure includes standards of conduct for all individuals engaged in lobbying on the company’s behalf.</p>
Evidence
<p>[01] The Code of Business Conduct and Ethics (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/HR700.pdf [p.11] Who must follow our code? All employees of Fluor Corporation and its subsidiaries worldwide must adhere to our Code at all times.</p> <p>[p. 45] In many countries, strict rules govern corporate lobbying activities. Lobbying requires disclosure to the government and covers many kinds of activities. In certain countries, lobbyists must be registered. You may be deemed to engage in lobbying if your work involves:</p> <ul style="list-style-type: none"> • Contact with legislators, regulators, executive branch officials or their staff • Making or negotiating sales for government contracts • Efforts to influence legislative or administrative action <p>Before engaging in any activities that could be considered lobbying or political activity, contact Fluor’s head of Government Relations.</p> <p>[21] Fluor Corporation Political Activities Policy (Document) Accessed 13/07/2019 https://www.fluor.com/SiteCollectionDocuments/political-activities-policy.pdf [p. 1] Our business is subject to extensive laws and regulations at the international, federal, state and local levels, and changes to these laws can substantially affect our business. Because of the potential impact public policy can have on our business, we from time to time engage with policy makers in order to advance, preserve and protect the interests of the Company. Meaningful engagement requires Fluor to participate in the legislative process and, where lawful and appropriate, provide support to candidates or ideas. The purpose of this Political Activities Policy is to promote compliance with all laws and regulations applicable to Fluor’s political contributions and activities (including lobbying) and to facilitate transparency regarding the Company’s political activities.</p> <p>Compliance and Oversight All political activities conducted by or on behalf of Fluor are reviewed and approved by the Company’s Senior Vice President of Government Relations, following consultation with senior management and legal review by the Chief Legal Officer. In addition, the Governance Committee of the Board of Directors, which is responsible for reviewing and making recommendations regarding the Company’s policies and practices related to political contributions and activities, shall annually review this Political Activities Policy as well as a report from Government Relations on specific political contributions, lobbying activities, and participation in trade associations. This review structure helps us focus the Company’s efforts on those public policy issues most relevant to the long-term interests of the enterprise overall and to our clients and shareholders.</p>

[p. 2] Lobbying Activities Relating to Executive or Legislative Policy Decisions

Fluor believes in the principle of responsible corporate participation in federal, state and local public policy discussions on matters which affect our business. Consultants may be hired to engage in direct lobbying activity on behalf of the Company, but only with the prior approval of...

[p. 3] ...the Fluor Senior Vice President of Government Relations. We disclose publicly all U.S. federal lobbying expenses and the issues to which our lobbying efforts relate, on a quarterly basis, pursuant to reports required by the Lobbying Disclosure Act. We also disclose state and local lobbying costs and activities where required by applicable law. These reports are publicly available from the Clerk of the U.S. House of Representatives, the Secretary of the U.S. Senate, and state and local governments.

Question
5.2.2 Does the company publish details of the aims and topics of its public policy development and lobbying activities it carries out?
Score
0
Comments
There is no evidence that the company publishes details of the aims and topics of its lobbying activities on its website. The company states that its lobbying reports in the United States are available on relevant federal, state and local websites, however it does not provide direct links to these sources on its own site.
Evidence
<p>[21] Fluor Corporation Political Activities Policy (Document) Accessed 13/07/2019 https://www.fluor.com/SiteCollectionDocuments/political-activities-policy.pdf</p> <p>[p. 1] Our business is subject to extensive laws and regulations at the international, federal, state and local levels, and changes to these laws can substantially affect our business. Because of the potential impact public policy can have on our business, we from time to time engage with policy makers in order to advance, preserve and protect the interests of the Company. Meaningful engagement requires Fluor to participate in the legislative process and, where lawful and appropriate, provide support to candidates or ideas. The purpose of this Political Activities Policy is to promote compliance with all laws and regulations applicable to Fluor’s political contributions and activities (including lobbying) and to facilitate transparency regarding the Company’s political activities.</p> <p>[p. 3] We disclose publicly all U.S. federal lobbying expenses and the issues to which our lobbying efforts relate, on a quarterly basis, pursuant to reports required by the Lobbying Disclosure Act. We also disclose state and local lobbying costs and activities where required by applicable law. These reports are publicly available from the Clerk of the U.S. House of Representatives, the Secretary of the U.S. Senate, and state and local governments.</p>

Question
5.2.3 Does the company publish full details of its global lobbying expenditure?
Score
0
Comments
<p>There is no evidence that the company publishes any details of its lobbying expenditure on its website. The company states that its lobbying reports in the United States are available on relevant federal, state and local websites, however it does not provide direct links to these sources on its own site. The company does not publish any information about its lobbying activities in other jurisdictions, nor a statement that it does not lobby outside of the United States.</p>
Evidence
<p>[21] Fluor Corporation Political Activities Policy (Document) Accessed 13/07/2019 https://www.fluor.com/SiteCollectionDocuments/political-activities-policy.pdf [p. 3] We disclose publicly all U.S. federal lobbying expenses and the issues to which our lobbying efforts relate, on a quarterly basis, pursuant to reports required by the Lobbying Disclosure Act. We also disclose state and local lobbying costs and activities where required by applicable law. These reports are publicly available from the Clerk of the U.S. House of Representatives, the Secretary of the U.S. Senate, and state and local governments.</p>

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, which stipulates procedures designed to ensure that such promotional expenses are not used for bribery. The company indicates that any gifts offered must be proportionate and states that the Law Department must be notified if a government entity or official is involved.</p> <p>However, the company receives a score of ‘1’ because there is no evidence that its policy specifies financial or proportional limits, nor different approval procedures, for different types of promotional expenses. In addition, there is no evidence that gifts and hospitality above a certain threshold are recorded in a dedicated central register or database that is accessible to those responsible for oversight of the process.</p>
Evidence
<p>[01] The Code of Business Conduct and Ethics (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/HR700.pdf [p. 30] Gifts and Entertainment</p> <p>To build goodwill with potential and existing clients and other business partners, exchanging appropriate gifts and entertainment as business courtesies is generally accepted business practice. However, we must be cautious when exchanging business courtesies to avoid a conflict of interest or the appearance of one. In addition, we need to take steps to ensure that any gifts and entertainment are not and will not be seen as bribes meant to improperly influence business decisions. If others believe that a business decision was made because of a gift or business courtesy and not purely on the basis of merit and sound business judgment, our reputation will be harmed.</p> <p>In general, you can give and receive gifts or offer and accept meals and entertainment that fit all of the following guidelines. The gift or entertainment:</p> <ul style="list-style-type: none"> • Is not intended to improperly secure something in return • Is reasonable, proportionate and not excessive for the industry, your function and your position • Does not violate Fluor’s or the third party’s applicable standards or the law • Is not in cash or cash equivalent <p>These rules apply to gifts, favors, meals and entertainment involving your close family members, as well.</p> <p>Accepting Gifts And Entertainment When accepting gifts and entertainment, always follow any applicable policies and procedures of your business unit, function and project. In any event, consult with and obtain approval from your supervisor before accepting any expensive gift or unusual entertainment.</p> <p>If you receive an inappropriate gift from a supplier, contractor or other business partner, you must return the item with a tactful yet clear explanation that the gift violates Fluor’s gifts and entertainment policy and let your supervisor know. If the person who gave you the gift requests that the item be donated to a charity of our company’s choice, you should consult your supervisor or your local Human Resources manager to direct the matter to the Fluor Foundation for handling.</p> <p>Providing Gifts And Entertainment When providing gifts and entertainment, always follow any applicable approval and expense processes of the company and your business unit, function and project. If a proposed recipient involves a government entity or official, consult with the Law Department and obtain prior approval from your supervisor.</p> <p>Q: A potential supplier has offered to have me tour a site that has installed a technology that we may want to consider using on our project. Is this a problem?</p>

A: Probably not. If the full costs directly relate to a legitimate business purpose and are not excessive, and your supervisor has approved the business trip, then it is not problematic. Additional review and documentation by the Law Department will be required if a government entity or official is involved.

Q: A supplier has invited me to a Grand Slam tennis tournament overseas. We have a longstanding business relationship and welcome the opportunity to network with the supplier's senior management team. Is this acceptable?

A: You must be cautious before accepting gifts and entertainment from suppliers and subcontractors, particularly during a proposal or competitive bidding process. This entertainment likely involves unusual features, for example, an event with a significant market value, duration exceeding one day, complimentary overnight accommodations and out-of-town travel. If you strongly believe attending the tournament is important for the business relationship, and it is not during a proposal process, consult with your supervisor to determine what is appropriate.

Q: I am a salesperson and would like to send the client representative on one of my accounts a gift basket for the holidays. Anything I need to do?

A: Before sending a gift to or entertaining a client, you should check the client's requirements or limitations with regard to receiving gifts and entertainment. You don't want to put the recipient in a tight spot. Generally a gift basket at the holidays would not present a problem, as long as it is reasonable for the industry and your function and position. If you have any doubt, ask your supervisor or Human Resources manager. Be sure to follow all applicable approval and expense processes. If the client involves a government entity or official, consultation with the Law Department and prior approval from your supervisor are always required.

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
2
Comments
<p>There is evidence that the company requires the involvement of its procurement department in the establishment of new suppliers. The company indicates that this department is ultimately responsible for providing oversight of its supplier base, and there is additional evidence that the company assures itself that proper procedures regarding the onboarding of suppliers are followed through the use of an annual audit process.</p>
Evidence
<p>[32] Supplier Expectations (Webpage) Accessed 25/06/2020 https://www.fluor.com/sustainability/ethics-compliance/supplier-expectations Fluor Expects Its Third Parties to Maintain the Highest Standards of Integrity Clients depend on us to bring our ethical culture and innovative programmatic solutions to the delivery of their projects around the world. Fluor engages with Clients, business partners, suppliers, subcontractors, agents and other third parties on ethics and compliance as part of our regular business processes.</p> <p>Fluor's Supply Chain group is responsible for establishing new supplier relationships and providing oversight of suppliers. Internal controls are assessed annually during functional compliance audits.</p> <p>[16] Anti-Bribery and Corruption Policy (Document) Accessed 11/07/2019 https://www.fluor.com/SiteCollectionDocuments/in-abac-policy.pdf [p. 2] Due Diligence and Monitoring It is the Company's policy to do appropriate due diligence and monitoring of agents, joint venture partners, suppliers, contractors and other third parties before and while conducting business with them. Elements of "appropriate" depend on the appearance of any "red flags," including but not limited to the location and nature of the services provided by Fluor (high risk countries require special diligence); transactions with foreign governments or their agencies; transactions involving high dollar value projects; and agents, joint venture partners, suppliers or contractors who are based in countries that do not prohibit bribery. The Company's Law Department has established due diligence procedures for agents and joint venture partners, and must review all agreements. The Company's Procurement and Contract functional groups have established due diligence procedures for suppliers and contractors as part of the prequalification of bidders or request for proposal processes. Procurement and Contracts employees must always be involved in any dealings with our suppliers or contractors. The Company requires that all results of due diligence reviews be documented and recorded.</p> <p>[15] Fluor's Business Conduct And Ethics Expectations For Suppliers And Contractors (Document) Accessed 11/07/2019 https://www.fluor.com/SiteCollectionDocuments/BRHQ056009-Supplier-Expectations.pdf [p. 1] Fluor expects our suppliers and contractors to maintain and enforce policies requiring adherence to lawful business practices that encompass our expectations, as appropriate. These expectations may occasionally be updated or amended. The most current version is available at http://www.fluor.com/sustainability/ethics_compliance. For questions, comments, or training support about our expectations, please contact your Fluor representative or Fluor's Chief Procurement Officer at procurement@fluor.com. Also, suppliers and contractors can see how Fluor defines these expectations for our employees in our Code of Business Conduct and Ethics, available at http://www.fluor.com/sustainability/ethics-compliance/the-code.</p>

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 risk-based due diligence when engaging and re-engaging with suppliers. There is evidence that this due diligence includes checks on ultimate beneficial ownership.</p> <p>However, although the company states that suppliers undergo continuous monitoring, it is not clear from publicly available evidence that due diligence is repeated at least every two years or whenever there is a change in the business relationship. There is also no publicly available evidence that the highest risk suppliers are subject to enhanced due diligence. In addition, there is no evidence that the company might be willing to review and/or terminate supplier relationships in circumstances where a red flag highlighted in the due diligence cannot be mitigated.</p>
Evidence
<p>[32] Supplier Expectations (Webpage) Accessed 25/06/2020 https://www.fluor.com/sustainability/ethics-compliance/supplier-expectations Fluor seeks to do business with third parties who share our standards and values. Additionally, we ask our suppliers to flow down this contractual requirement to their suppliers. We conduct risk-based due diligence when selecting a third party and identify ultimate ownership to comply with regulations on prohibited transactions. We continuously monitor suppliers and subcontractors with whom we do business. Depending on the type of third party, we embed various requirements and processes to emphasize and mitigate applicable anti-corruption risks. Fluor seeks to mitigate compliance risks whenever possible.</p> <p>[13] 2018 Sustainability Report (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/2018-fluor-sustainability-report.pdf [p. 29] Fluor seeks to do business only with third parties that share our standards and values. Because the actions of third parties can reflect on our company, Fluor chooses partners that also adhere to strong conduct and ethics standards.</p> <p>In our business relationships, we must be confident that our partners do not engage in bribery, modern slavery or other unethical behavior. Risk-based due diligence is conducted when selecting third-party business partners, and approval, contractual and other anti-corruption controls are in place.</p> <p>Furthermore, all subcontractors and suppliers are expected to uphold high ethical standards in compliance with Fluor’s Business Conduct and Ethics Expectations for Suppliers and Contractors, which is modeled on our Code.</p> <p>[16] Anti-Bribery and Corruption Policy (Document) Accessed 11/07/2019 https://www.fluor.com/SiteCollectionDocuments/in-abac-policy.pdf [p. 2] Due Diligence and Monitoring It is the Company’s policy to do appropriate due diligence and monitoring of agents, joint venture partners, suppliers, contractors and other third parties before and while conducting business with them. Elements of “appropriate” depend on the appearance of any “red flags,” including but not limited to the location and nature of the services provided by Fluor (high risk countries require special diligence); transactions with foreign governments or their agencies; transactions involving high dollar value projects; and agents, joint venture partners, suppliers or contractors who are based in countries that do not prohibit bribery. The Company’s Law Department has established due diligence procedures for agents and joint venture partners, and must review all agreements. The Company’s Procurement and Contract functional groups have established due diligence procedures for suppliers and contractors as part of the prequalification of bidders or request for proposal processes. Procurement and Contracts employees must always be involved in any dealings with our suppliers or contractors. The Company requires that all results of due diligence reviews be documented and recorded.</p>

[01] The Code of Business Conduct and Ethics (Document)

Accessed 10/07/2019

<https://www.fluor.com/SiteCollectionDocuments/HR700.pdf>

[p. 33] RED FLAGS THAT WARRANT FURTHER INVESTIGATION WHEN SELECTING OR WORKING WITH THIRD PARTIES:

- “High risk” country known for corruption
- Lacks experience with product, field, or industry, or qualified staff
- Inconsistencies or misrepresentations in the due diligence process
- Reference check reveals flawed reputation
- Objects to anti-corruption contractual provisions or certifications
- Commission or fee exceeds the going rate
- Requests unusual payment arrangements, such as payment in cash, in another currency or in a third country
- Recommended by a government official
- Close social, business or family ties to a government official

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 requires suppliers to have adequate anti-bribery and corruption policies and procedures in place. The company takes active steps to ensure this by requiring that all suppliers follow its Business Conduct And Ethics Expectations For Suppliers And Contractors policy which includes provisions that prohibit bribery as well as policies related to conflicts of interest, gifts and hospitality and reporting procedures.</p> <p>However, the company receives a score of ‘1’ because there is no clear evidence that its standards for suppliers include prohibiting facilitation payments or establishing a whistleblowing mechanism. In addition, although the company indicates that it conducts assurance when onboarding suppliers, there is no publicly available evidence that it repeats these checks when there is a significant change in the business relationship.</p>
Evidence
<p>[32] Supplier Expectations (Webpage) Accessed 25/06/2020 https://www.fluor.com/sustainability/ethics-compliance/supplier-expectations Fluor seeks to do business with third parties who share our standards and values. Additionally, we ask our suppliers to flow down this contractual requirement to their suppliers. We conduct risk-based due diligence when selecting a third party and identify ultimate ownership to comply with regulations on prohibited transactions. We continuously monitor suppliers and subcontractors with whom we do business. Depending on the type of third party, we embed various requirements and processes to emphasize and mitigate applicable anti-corruption risks. Fluor seeks to mitigate compliance risks whenever possible.</p> <p>[...]</p> <p>Our suppliers and contractors are required to comply, and in turn require their supply chain to comply, with Fluor's Business Conduct and Ethics Expectations for Suppliers and Contractors (the Supplier Expectations). The Supplier Expectations highlight key expectations in health, safety, and environmental (HSE), human rights and employment practices, financial and operational controls, conflicts of interest, gifts entertainment and business courtesies, improper payments, trade controls, money laundering prevention, company resources, competing fairly, and reporting concerns.</p> <p>Clients, joint venture partners, suppliers, contractors, and other third parties are encouraged to report any suspected misconduct involving or affecting Fluor, whether or not the concern involves the third party, by contacting their Fluor representative, Fluor's Chief Procurement Officer (for suppliers and contractors) or Fluor's Compliance and Ethics Hotline.</p> <p>[15] Fluor's Business Conduct And Ethics Expectations For Suppliers And Contractors (Document) Accessed 11/07/2019 https://www.fluor.com/SiteCollectionDocuments/BRHQ056009-Supplier-Expectations.pdf [p. 1] All of our suppliers and contractors are expected to do what is necessary to understand and comply with these expectations and, in turn, require their suppliers and subcontractors to conform as well. Our mutual success and continuing business relationships depend on it. Fluor reserves the right to verify that a supplier or contractor's business operations meet these expectations. Failure to act in a manner consistent with these expectations may impede our ability to do business together in the future.</p> <p>Fluor expects our suppliers and contractors to maintain and enforce policies requiring adherence to lawful business practices that encompass our expectations, as appropriate.</p> <p>[p. 2] Conflicts of Interest, Gifts, Entertainment, and Business Courtesies Our suppliers and contractors, their employees, and their family members must not receive improper benefits through their relationship with Fluor or allow other activities to conflict with acting in the best interests of Fluor. Our suppliers and contractors are expected to:</p>

- limit promotional items or entertainment involving our employees to common business courtesies, within accepted business practices and never with the intent to improperly influence a business decision or create a potential conflict of interest or the appearance of impropriety; and disclose any potential conflict of interest to Fluor for review prior to entering into any business transaction.

[p. 3] Improper Payments

Fluor maintains zero tolerance for bribery and expects our suppliers and contractors to do the same. Bribery is directly or indirectly giving or promising to give anything of value to improperly influence actions of a third party. Bribes may include money, gifts, travel expenses, hospitality, vacations, expenses, below-market loans or products, reciprocal favors, political or charitable contributions, or any direct or indirect benefit or consideration.

[...] Our suppliers, contractors, and their employees should promptly report any business conducts and ethics concern involving or affecting Fluor, whether or not the concern ...

[p. 4] involves the supplier or contractor, by contacting one of the following:

- (1) their Fluor representative;
- (2) Fluor's Chief Procurement Officer at procurement@fluor.com or 1-281-263-1000;
- (3) the Fluor Compliance and Ethics Hotline by telephone at +1-704-540-2248

[13] 2018 Sustainability Report (Document)

Accessed 10/07/2019

<https://www.fluor.com/SiteCollectionDocuments/2018-fluor-sustainability-report.pdf>

[p. 28] Our values define how we do our work. Fluor operates with an unyielding commitment to integrity and the highest standards of business conduct. Our clients depend on us to bring our culture to their projects around the world. Fluor expects every employee to do the right thing. And we expect our suppliers, subcontractors and parties with whom we do business to also do the right thing. This chain of integrity must hold firm, no matter how small or large the project, in every region where we work.

[p. 29] Fluor seeks to do business only with third parties that share our standards and values. Because the actions of third parties can reflect on our company, Fluor chooses partners that also adhere to strong conduct and ethics standards.

In our business relationships, we must be confident that our partners do not engage in bribery, modern slavery or other unethical behavior. Risk-based due diligence is conducted when selecting third-party business partners, and approval, contractual and other anti-corruption controls are in place.

Furthermore, all subcontractors and suppliers are expected to uphold high ethical standards in compliance with Fluor's Business Conduct and Ethics Expectations for Suppliers and Contractors, which is modeled on our Code.

[p. 34] When a supplier or contractor is moving through the proposal stage, it has two options for sustainability compliance: It can agree to adopt Fluor's program and terms or develop its own program that certifiably meets or exceeds ours.

Furthermore, prior to partnership, all subcontractors and suppliers agree to comply with Fluor's Business Conduct and Ethics Expectations for Suppliers and Contractors. This document covers ethical risks across the globe, including bribery and trade controls; conflicts of interest; financial and operational controls; human rights and employment practices; and health, safety and environmental stewardship.

[16] Anti-Bribery and Corruption Policy (Document)

Accessed 11/07/2019

<https://www.fluor.com/SiteCollectionDocuments/in-abac-policy.pdf>

[p. 2] All agents, representatives, officials, officers, directors, and employees, and any other individuals, intermediaries, contractors, distributors, suppliers, or other third parties over which the Company has control must, as appropriate, acknowledge an understanding of and agree to comply with applicable Anti-Corruption Laws and Fluor's Business Conduct and Ethics Expectations for Suppliers and Contractors. The Company should retain the right to terminate its relationship if the third party is not fulfilling these requirements. Any violations or any solicitations by a third person that would result in a violation should be reported immediately to the Law Department.

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 in sub-contracts throughout the supply chain. The company publishes a clear statement on this subject, and states that it has the right to verify that its contractors and suppliers meet these expectations.</p>
Evidence
<p>[32] Supplier Expectations (Webpage) Accessed 25/06/2020 https://www.fluor.com/sustainability/ethics-compliance/supplier-expectations Fluor seeks to do business with third parties who share our standards and values. Additionally, we ask our suppliers to flow down this contractual requirement to their suppliers.</p> <p>[...]</p> <p>Our suppliers and contractors are required to comply, and in turn require their supply chain to comply, with Fluor's Business Conduct and Ethics Expectations for Suppliers and Contractors (the Supplier Expectations). The Supplier Expectations highlight key expectations in health, safety, and environmental (HSE), human rights and employment practices, financial and operational controls, conflicts of interest, gifts entertainment and business courtesies, improper payments, trade controls, money laundering prevention, company resources, competing fairly, and reporting concerns.</p> <p>[15] Fluor's Business Conduct And Ethics Expectations For Suppliers And Contractors (Document) Accessed 11/07/2019 https://www.fluor.com/SiteCollectionDocuments/BRHQ056009-Supplier-Expectations.pdf [p. 1] All of our suppliers and contractors are expected to do what is necessary to understand and comply with these expectations and, in turn, require their suppliers and subcontractors to conform as well. Our mutual success and continuing business relationships depend on it. Fluor reserves the right to verify that a supplier or contractor's business operations meet these expectations. Failure to act in a manner consistent with these expectations may impede our ability to do business together in the future.</p> <p>Fluor expects our suppliers and contractors to maintain and enforce policies requiring adherence to lawful business practices that encompass our expectations, as appropriate.</p>

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 incidents, investigations or 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 specifically addresses the corruption risks associated with their use and provides details of specific controls to mitigate these risks. This policy applies to all divisions within the organisation which might employ agents, including subsidiaries and joint ventures.</p> <p>However, the company receives a score of ‘1’ because there is no evidence that it commits to establishing and verifying that the use of an agent is, in each case, necessary to perform a legitimate business function.</p>
Evidence
<p>[01] The Code of Business Conduct and Ethics (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/HR700.pdf [p. 11] Who Must Follow Our Code? All employees of Fluor Corporation and its subsidiaries worldwide must adhere to our Code at all times.</p> <p>[p. 11] We expect subcontractors, consultants, agents, suppliers and other third-party providers to act in a manner consistent with Fluor’s Business Conduct and Ethics Expectations for Suppliers and Contractors, which reflect our values and Code. The most current version is available at www.onefluor.com and www.fluor.com.</p> <p>[p. 33] Fluor may be liable under anti-corruption and local laws not only for the actions of our employees, but also those of our business partners. If you have a reasonable suspicion that a business partner or other third party might pay a bribe, but fail to take the appropriate steps to attempt to prevent such payment, we may be seen as implicitly authorizing the bribe.</p> <p>We expect our joint venture partners, suppliers, contractors, consultants, agents and other business partners to maintain a zero tolerance for bribery, as described in Fluor’s Business Conduct and Ethics Expectations for Suppliers and Contractors, available at www.onefluor.com and www.fluor.com.</p> <p>While we generally discourage the use of third-party agents, in many parts of the world, it is necessary and even required to use agents, consultants, representatives or other third parties to arrange or broker deals with governments, government entities and private entities. These relationships can be tricky.</p> <p>If you interact with agents or other third parties, such as joint venture partners, suppliers, subcontractors, or consultants, you must follow the proper practices put in place by Fluor, including due diligence procedures and contractual provisions. Report any suspicious or questionable behavior, transactions or receipts to the Law Department immediately.</p> <p>[16] Anti-Bribery and Corruption Policy (Document) Accessed 11/07/2019 https://www.fluor.com/SiteCollectionDocuments/in-abac-policy.pdf [p. 1] Fluor’s employees, officers, directors, and any agents, subsidiaries, joint ventures, consortiums, consultants, brokers, or other individuals, intermediaries, contractors, distributors, suppliers or entities over which the Company has control, are strictly prohibited from paying a bribe to, or receiving a bribe from, ANY third party, public or private.</p> <p>[p. 2] Applicability:</p>

The Company may be liable under the terms of Anti-Corruption Laws not only for the actions of its direct employees, but also for the actions of third parties in certain circumstances. The Company can be liable if it knew, or should have known, that its agent, joint venture partner, intermediary, contractor, distributor, supplier or other third party over which the Company has control was going to pay a bribe, or failed to take the appropriate steps to attempt to prevent such payment and thus implicitly authorized the bribe.

Agreements:

All agents, representatives, officials, officers, directors, and employees, and any other individuals, intermediaries, contractors, distributors, suppliers, or other third parties over which the Company has control must, as appropriate, acknowledge an understanding of and agree to comply with applicable Anti-Corruption Laws and Fluor’s Business Conduct and Ethics Expectations for Suppliers and Contractors. The Company should retain the right to terminate its relationship if the third party is not fulfilling these requirements. Any violations or any solicitations by a third person that would result in a violation should be reported immediately to the Law Department.

- Special Requirements for Agents: The Company’s Guidelines for Handling Agents and standard agreements, which clearly define the agent’s services and code of conduct, are available to the appropriate sales and business line executives from the Law Department. Authority to enter into an agency agreement is provided exclusively by the Company’s Approval Matrix.

[08] Compliance and Ethics Committee (Document)

Accessed 10/07/2019

<https://www.fluor.com/SiteCollectionDocuments/charter-committee.pdf>

[p. 1] As part of its responsibilities, the Compliance and Ethics Committee shall, on an ongoing basis, ensure that Fluor officers and employees, as appropriate:

Risk Assessment

Assess the risks of non-compliance with applicable laws or regulations and of unethical conduct by employees and third parties, including independent agents, partners, subcontractors and suppliers.

[p. 3] Application of Program to Third Parties

- Evaluate the extent to which aspects of the compliance and ethics program will apply to affiliated entities such as joint ventures, agents, suppliers and subcontractors.

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 evidence that the company has formal procedures to conduct risk-based anti-bribery and corruption due diligence prior to engaging with agents. However, the company receives a score of ‘1’ because there is no publicly available evidence that agents and highest risk intermediaries are subject to enhanced due diligence. It is also not clear that the company repeats this due diligence at least every two years and/or when there is a significant change in the business relationship.</p>
Evidence
<p>[01] The Code of Business Conduct and Ethics (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/HR700.pdf [p. 33] Fluor may be liable under anti-corruption and local laws not only for the actions of our employees, but also those of our business partners. If you have a reasonable suspicion that a business partner or other third party might pay a bribe, but fail to take the appropriate steps to attempt to prevent such payment, we may be seen as implicitly authorizing the bribe.</p> <p>We expect our joint venture partners, suppliers, contractors, consultants, agents and other business partners to maintain a zero tolerance for bribery, as described in Fluor’s Business Conduct and Ethics Expectations for Suppliers and Contractors, available at www.onefluor.com and www.fluor.com.</p> <p>While we generally discourage the use of third-party agents, in many parts of the world, it is necessary and even required to use agents, consultants, representatives or other third parties to arrange or broker deals with governments, government entities and private entities. These relationships can be tricky.</p> <p>If you interact with agents or other third parties, such as joint venture partners, suppliers, subcontractors, or consultants, you must follow the proper practices put in place by Fluor, including due diligence procedures and contractual provisions. Report any suspicious or questionable behavior, transactions or receipts to the Law Department immediately.</p> <p>RED FLAGS THAT WARRANT FURTHER INVESTIGATION WHEN SELECTING OR WORKING WITH THIRD PARTIES:</p> <ul style="list-style-type: none"> • “High risk” country known for corruption • Lacks experience with product, field, or industry, or qualified staff • Inconsistencies or misrepresentations in the due diligence process • Reference check reveals flawed reputation • Objects to anti-corruption contractual provisions or certifications • Commission or fee exceeds the going rate • Requests unusual payment arrangements, such as payment in cash, in another currency or in a third country • Recommended by a government official • Close social, business or family ties to a government official <p>[16] Anti-Bribery and Corruption Policy (Document) Accessed 11/07/2019 https://www.fluor.com/SiteCollectionDocuments/in-abac-policy.pdf [p. 2] Due Diligence and Monitoring:</p> <p>It is the Company’s policy to do appropriate due diligence and monitoring of agents, joint venture partners, suppliers, contractors and other third parties before and while conducting business with them. Elements of “appropriate” depend on the appearance of any “red flags,” including but not limited to the location and nature of the services provided by Fluor (high risk countries require special diligence); transactions with foreign governments or their agencies; transactions involving high dollar value projects; and agents, joint venture partners, suppliers or</p>

contractors who are based in countries that do not prohibit bribery. The Company's Law Department has established due diligence procedures for agents and joint venture partners, and must review all agreements. The Company's Procurement and Contract functional groups have established due diligence procedures for suppliers and contractors as part of the prequalification of bidders or request for proposal processes. Procurement and Contracts employees must always be involved in any dealings with our suppliers or contractors. The Company requires that all results of due diligence reviews be documented and recorded.

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 publicly available evidence that the company aims to establish the beneficial ownership of agents as part of its due diligence process.
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
2
Comments
<p>There is evidence that the company publishes a Business Conduct and Ethics Expectations for Suppliers and Contractors policy that applies to agents and intermediaries. There is also evidence that the company includes clauses in its contracts with such entities that stipulate its right to terminate the relationship if any violations of its policies or values are identified. Although the company does not explicitly state that it includes audit rights in its contracts, there is evidence that the company reserves the right to verify that a third party’s operations meet its business conduct and ethics expectations, and this is deemed sufficient to receive a score of ‘2’.</p>
Evidence
<p>[01] The Code of Business Conduct and Ethics (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/HR700.pdf [p. 33] Fluor may be liable under anti-corruption and local laws not only for the actions of our employees, but also those of our business partners. If you have a reasonable suspicion that a business partner or other third party might pay a bribe, but fail to take the appropriate steps to attempt to prevent such payment, we may be seen as implicitly authorizing the bribe.</p> <p>We expect our joint venture partners, suppliers, contractors, consultants, agents and other business partners to maintain a zero tolerance for bribery, as described in Fluor’s Business Conduct and Ethics Expectations for Suppliers and Contractors, available at www.onefluor.com and www.fluor.com.</p> <p>While we generally discourage the use of third-party agents, in many parts of the world, it is necessary and even required to use agents, consultants, representatives or other third parties to arrange or broker deals with governments, government entities and private entities. These relationships can be tricky.</p> <p>If you interact with agents or other third parties, such as joint venture partners, suppliers, subcontractors, or consultants, you must follow the proper practices put in place by Fluor, including due diligence procedures and contractual provisions. Report any suspicious or questionable behavior, transactions or receipts to the Law Department immediately.</p> <p>[15] Fluor’s Business Conduct And Ethics Expectations For Suppliers And Contractors (Document) Accessed 11/07/2019 https://www.fluor.com/SiteCollectionDocuments/BRHQ056009-Supplier-Expectations.pdf [p. 1] All of our suppliers and contractors are expected to do what is necessary to understand and comply with these expectations and, in turn, require their suppliers and subcontractors to conform as well. Our mutual success and continuing business relationships depend on it. Fluor reserves the right to verify that a supplier or contractor’s business operations meet these expectations. Failure to act in a manner consistent with these expectations may impede our ability to do business together in the future.</p> <p>[32] Supplier Expectations (Webpage) Accessed 25/06/2020 https://www.fluor.com/sustainability/ethics-compliance/supplier-expectations [...] Agents are required to certify periodically to their adherence of our anti-corruption requirements.</p> <p>[16] Anti-Bribery and Corruption Policy (Document) Accessed 11/07/2019 https://www.fluor.com/SiteCollectionDocuments/in-abac-policy.pdf [p. 1] Fluor’s employees, officers, directors, and any agents, subsidiaries, joint ventures, consortiums, consultants, brokers, or other individuals, intermediaries, contractors, distributors, suppliers or entities over which the Company has control, are strictly prohibited from paying a bribe to, or receiving a bribe from, ANY third party, public or private.</p> <p>[p. 2] Applicability:</p>

The Company may be liable under the terms of Anti-Corruption Laws not only for the actions of its direct employees, but also for the actions of third parties in certain circumstances. The Company can be liable if it knew, or should have known, that its agent, joint venture partner, intermediary, contractor, distributor, supplier or other third party over which the Company has control was going to pay a bribe, or failed to take the appropriate steps to attempt to prevent such payment and thus implicitly authorized the bribe.

Agreements:

All agents, representatives, officials, officers, directors, and employees, and any other individuals, intermediaries, contractors, distributors, suppliers, or other third parties over which the Company has control must, as appropriate, acknowledge an understanding of and agree to comply with applicable Anti-Corruption Laws and Fluor's Business Conduct and Ethics Expectations for Suppliers and Contractors. The Company should retain the right to terminate its relationship if the third party is not fulfilling these requirements. Any violations or any solicitations by a third person that would result in a violation should be reported immediately to the Law Department.

Special Requirements for Agents: The Company's Guidelines for Handling Agents and standard agreements, which clearly define the agent's services and code of conduct, are available to the appropriate sales and business line executives from the Law Department. Authority to enter into an agency agreement is provided exclusively by the Company's Approval Matrix.

Due Diligence and Monitoring:

It is the Company's policy to do appropriate due diligence and monitoring of agents, joint venture partners, suppliers, contractors and other third parties before and while conducting business with them. Elements of "appropriate" depend on the appearance of any "red flags," including but not limited to the location and nature of the services provided by Fluor (high risk countries require special diligence); transactions with foreign governments or their agencies; transactions involving high dollar value projects; and agents, joint venture partners, suppliers or contractors who are based in countries that do not prohibit bribery. The Company's Law Department has established due diligence procedures for agents and joint venture partners, and must review all agreements. The Company's Procurement and Contract functional groups have established due diligence procedures for suppliers and contractors as part of the prequalification of bidders or request for proposal processes. Procurement and Contracts employees must always be involved in any dealings with our suppliers or contractors. The Company requires that all results of due diligence reviews be documented and recorded.

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
2
Comments
<p>There is evidence that the company highlights and addresses incentive structures for agents as a factor in bribery and corruption risk. The company states that it does not operate on a commission based sales structure and notes that other red flags in relation to agent incentives include cash payments and requests for payment in another currency or into a foreign bank account. Although the company does not explicitly state that remuneration must be paid in stage payments, the company provides sufficient information on its other controls to receive a score of '2'.</p>
Evidence
<p>[32] Supplier Expectations (Webpage) Accessed 25/06/2020 https://www.fluor.com/sustainability/ethics-compliance/supplier-expectations Fluor limits the number of third party agents by relying primarily on our internal sales staff. We do not have a commission based sales structure, which contributes greatly to the management of corruption risks. We also limit the number of employees who are permitted to have contact with third party agents. Agents are required to certify periodically to their adherence of our anti-corruption requirements.</p> <p>[01] The Code of Business Conduct and Ethics (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/HR700.pdf [p. 33] If you interact with agents or other third parties, such as joint venture partners, suppliers, subcontractors, or consultants, you must follow the proper practices put in place by Fluor, including due diligence procedures and contractual provisions. Report any suspicious or questionable behavior, transactions or receipts to the Law Department immediately.</p> <p>RED FLAGS THAT WARRANT FURTHER INVESTIGATION WHEN SELECTING OR WORKING WITH THIRD PARTIES:</p> <p>[...]</p> <ul style="list-style-type: none"> • Commission or fee exceeds the going rate • Requests unusual payment arrangements, such as payment in cash, in another currency or in a third country

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 or bribery and corruption related investigations, incidents or 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
2
Comments
<p>There is evidence that the company has formal procedures to conduct risk-based anti-bribery and corruption due diligence prior to entering into all joint ventures. There is some evidence that due diligence on joint venture partners includes checks on ultimate beneficial ownership. The company indicates that joint ventures operating in high risk markets or with high risk partners, such as government affiliated entities, are subject to enhanced due diligence. In addition, there is evidence that the company monitors its joint venture partners on a continuous basis.</p>
Evidence
<p>[32] Supplier Expectations (Webpage) Accessed 25/06/2020 https://www.fluor.com/sustainability/ethics-compliance/supplier-expectations Fluor seeks to do business with third parties who share our standards and values. Additionally, we ask our suppliers to flow down this contractual requirement to their suppliers. We conduct risk-based due diligence when selecting a third party and identify ultimate ownership to comply with regulations on prohibited transactions. We continuously monitor suppliers and subcontractors with whom we do business. Depending on the type of third party, we embed various requirements and processes to emphasize and mitigate applicable anti-corruption risks. Fluor seeks to mitigate compliance risks whenever possible.</p> <p>[16] Anti-Bribery and Corruption Policy (Document) Accessed 11/07/2019 https://www.fluor.com/SiteCollectionDocuments/in-abac-policy.pdf [p. 2] Due Diligence and Monitoring: It is the Company’s policy to do appropriate due diligence and monitoring of agents, joint venture partners, suppliers, contractors and other third parties before and while conducting business with them. Elements of “appropriate” depend on the appearance of any “red flags,” including but not limited to the location and nature of the services provided by Fluor (high risk countries require special diligence); transactions with foreign governments or their agencies; transactions involving high dollar value projects; and agents, joint venture partners, suppliers or contractors who are based in countries that do not prohibit bribery. The Company’s Law Department has established due diligence procedures for agents and joint venture partners, and must review all agreements. The Company’s Procurement and Contract functional groups have established due diligence procedures for suppliers and contractors as part of the prequalification of bidders or request for proposal processes. Procurement and Contracts employees must always be involved in any dealings with our suppliers or contractors. The Company requires that all results of due diligence reviews be documented and recorded.</p> <p>[01] The Code of Business Conduct and Ethics (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/HR700.pdf [p. 33] Fluor may be liable under anti-corruption and local laws not only for the actions of our employees, but also those of our business partners. If you have a reasonable suspicion that a business partner or other third party might pay a bribe, but fail to take the appropriate steps to attempt to prevent such payment, we may be seen as implicitly authorizing the bribe.</p> <p>We expect our joint venture partners, suppliers, contractors, consultants, agents and other business partners to maintain a zero tolerance for bribery, as described in Fluor’s Business Conduct and Ethics Expectations for Suppliers and Contractors, available at www.onefluor.com and www.fluor.com.</p> <p>While we generally discourage the use of third-party agents, in many parts of the world, it is necessary and even required to use agents, consultants, representatives or other third parties to arrange or broker deals with governments, government entities and private entities. These relationships can be tricky.</p>

If you interact with agents or other third parties, such as joint venture partners, suppliers, subcontractors, or consultants, you must follow the proper practices put in place by Fluor, including due diligence procedures and contractual provisions. Report any suspicious or questionable behavior, transactions or receipts to the Law Department immediately.

RED FLAGS THAT WARRANT FURTHER INVESTIGATION WHEN SELECTING OR WORKING WITH THIRD PARTIES:

- “High risk” country known for corruption
- Lacks experience with product, field, or industry, or qualified staff
- Inconsistencies or misrepresentations in the due diligence process
- Reference check reveals flawed reputation
- Objects to anti-corruption contractual provisions or certifications
- Commission or fee exceeds the going rate
- Requests unusual payment arrangements, such as payment in cash, in another currency or in a third country
- Recommended by a government official
- Close social, business or family ties to a government official

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
2
Comments
<p>There is evidence that the company publishes a Business Conduct and Ethics Expectations for Suppliers and Contractors policy that applies to joint ventures. There is also evidence that the company includes clauses in its contracts with such entities that stipulate its right to terminate the relationship if any violations of its policies or values are identified. Although the company does not explicitly state that it includes audit rights in its contracts, there is evidence that the company reserves the right to verify that a third party's operations meet its business conduct and ethics expectations, and this is deemed sufficient to receive a score of '2'.</p>
Evidence
<p>[28] Compliance and Ethics Risk Management (Webpage) Accessed 24/06/2020 https://www.fluor.com/sustainability/ethics-compliance/risk-management Project-specific and Enterprise Risk Management Clients have come to understand that when they partner with Fluor on their complex projects, they are also partnering with a leader in ethics that will work within comprehensive principled guidelines — and will expect the same from all other parties involved.</p> <p>Each new engagement has its own unique set of risks. Fluor's risk policies address internal processes and levels of approval required before any business can be undertaken by the company.</p> <p>Project-specific Risk Assessment Through our Project Pre-Award Risk Assessment procedure we assess the corruption risks of each high risk project or teaming arrangement against a background of project location, business culture, locally required third parties and government touchpoints. Upon award the project team develops a project-specific Project Compliance & Ethics Plan to mitigate the risks identified during the assessment.</p> <p>The Project Compliance and Ethics Plan becomes the basis for implementing additional processes or procedures on the project or with the teaming partner. The Plan is reviewed throughout the life of the project or teaming arrangement and updated as needed.</p> <p>[01] The Code of Business Conduct and Ethics (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/HR700.pdf [p. 33] Fluor may be liable under anti-corruption and local laws not only for the actions of our employees, but also those of our business partners. If you have a reasonable suspicion that a business partner or other third party might pay a bribe, but fail to take the appropriate steps to attempt to prevent such payment, we may be seen as implicitly authorizing the bribe.</p> <p>We expect our joint venture partners, suppliers, contractors, consultants, agents and other business partners to maintain a zero tolerance for bribery, as described in Fluor's Business Conduct and Ethics Expectations for Suppliers and Contractors, available at www.onefluor.com and www.fluor.com.</p> <p>While we generally discourage the use of third-party agents, in many parts of the world, it is necessary and even required to use agents, consultants, representatives or other third parties to arrange or broker deals with governments, government entities and private entities. These relationships can be tricky.</p> <p>If you interact with agents or other third parties, such as joint venture partners, suppliers, subcontractors, or consultants, you must follow the proper practices put in place by Fluor, including due diligence procedures and contractual provisions. Report any suspicious or questionable behavior, transactions or receipts to the Law Department immediately.</p>

[15] Fluor's Business Conduct And Ethics Expectations For Suppliers And Contractors (Document)

Accessed 11/07/2019

<https://www.fluor.com/SiteCollectionDocuments/BRHQ056009-Supplier-Expectations.pdf>

[p. 1] All of our suppliers and contractors are expected to do what is necessary to understand and comply with these expectations and, in turn, require their suppliers and subcontractors to conform as well. Our mutual success and continuing business relationships depend on it. Fluor reserves the right to verify that a supplier or contractor's business operations meet these expectations. Failure to act in a manner consistent with these expectations may impede our ability to do business together in the future.

[16] Anti-Bribery and Corruption Policy (Document)

Accessed 11/07/2019

<https://www.fluor.com/SiteCollectionDocuments/in-abac-policy.pdf>

[p. 1] Fluor's employees, officers, directors, and any agents, subsidiaries, joint ventures, consortiums, consultants, brokers, or other individuals, intermediaries, contractors, distributors, suppliers or entities over which the Company has control, are strictly prohibited from paying a bribe to, or receiving a bribe from, ANY third party, public or private.

[p. 2] Applicability:

The Company may be liable under the terms of Anti-Corruption Laws not only for the actions of its direct employees, but also for the actions of third parties in certain circumstances. The Company can be liable if it knew, or should have known, that its agent, joint venture partner, intermediary, contractor, distributor, supplier or other third party over which the Company has control was going to pay a bribe, or failed to take the appropriate steps to attempt to prevent such payment and thus implicitly authorized the bribe.

Agreements:

All agents, representatives, officials, officers, directors, and employees, and any other individuals, intermediaries, contractors, distributors, suppliers, or other third parties over which the Company has control must, as appropriate, acknowledge an understanding of and agree to comply with applicable Anti-Corruption Laws and Fluor's Business Conduct and Ethics Expectations for Suppliers and Contractors. The Company should retain the right to terminate its relationship if the third party is not fulfilling these requirements. Any violations or any solicitations by a third person that would result in a violation should be reported immediately to the Law Department.

Due Diligence and Monitoring:

It is the Company's policy to do appropriate due diligence and monitoring of agents, joint venture partners, suppliers, contractors and other third parties before and while conducting business with them. Elements of "appropriate" depend on the appearance of any "red flags," including but not limited to the location and nature of the services provided by Fluor (high risk countries require special diligence); transactions with foreign governments or their agencies; transactions involving high dollar value projects; and agents, joint venture partners, suppliers or contractors who are based in countries that do not prohibit bribery. The Company's Law Department has established due diligence procedures for agents and joint venture partners, and must review all agreements. The Company's Procurement and Contract functional groups have established due diligence procedures for suppliers and contractors as part of the prequalification of bidders or request for proposal processes. Procurement and Contracts employees must always be involved in any dealings with our suppliers or contractors. The Company requires that all results of due diligence reviews be documented and recorded.

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
1
Comments
<p>There is some evidence that the company has a procedure in place to develop tailored corruption risk mitigation plans for all of its high risk projects or ‘teaming arrangements’, which is understood to include joint ventures. The company indicates that this plan forms the basis for implementing additional processes or procedures with the partner in relation to ethics and compliance, and states that such plans are reviewed throughout the lifecycle of the partnership.</p> <p>However, the company receives a score of ‘1’ because it does not provide any further information or practical examples of how it may identify and implement such plans in practice or in specific relation to joint ventures.</p>
Evidence
<p>[28] Compliance and Ethics Risk Management (Webpage) Accessed 24/06/2020 https://www.fluor.com/sustainability/ethics-compliance/risk-management Project-specific Risk Assessment Through our Project Pre-Award Risk Assessment procedure we assess the corruption risks of each high risk project or teaming arrangement against a background of project location, business culture, locally required third parties and government touchpoints. Upon award the project team develops a project-specific Project Compliance & Ethics Plan to mitigate the risks identified during the assessment. The Project Compliance and Ethics Plan becomes the basis for implementing additional processes or procedures on the project or with the teaming partner. The Plan is reviewed throughout the life of the project or teaming arrangement and updated as needed.</p> <p>[08] Compliance and Ethics Committee (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/charter-committee.pdf [p. 3] Application of Program to Third Parties</p> <ul style="list-style-type: none"> • Evaluate the extent to which aspects of the compliance and ethics program will apply to affiliated entities such as joint ventures, agents, suppliers and subcontractors.

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 monitoring 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 publicly available evidence that the company has formal procedures in place to conduct risk-based anti-bribery and corruption due diligence on its offset obligations.
Evidence
No evidence found.

Question
8.3 Does the company publish details of all offset agents and brokers currently contracted to act with and/or on behalf of the company?
Score
0
Comments
There is no evidence that the company publishes any details of the offset agents, brokers or consultancy firms currently contracted to act with and on behalf of 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 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
2
Comments
<p>There is evidence that the company acknowledges the corruption risks associated with operating in different markets and there is evidence that it has a dedicated assessment process in place to assess such risks. The company indicates that the results of risk assessments have a direct impact on business decisions and inform the development and implementation of additional controls, which are reviewed and updated as needed throughout the duration of the project or business relationship.</p>
Evidence
<p>[28] Compliance and Ethics Risk Management (Webpage) Accessed 24/06/2020 https://www.fluor.com/sustainability/ethics-compliance/risk-management Clients have come to understand that when they partner with Fluor on their complex projects, they are also partnering with a leader in ethics that will work within comprehensive principled guidelines — and will expect the same from all other parties involved.</p> <p>Each new engagement has its own unique set of risks. Fluor's risk policies address internal processes and levels of approval required before any business can be undertaken by the company.</p> <p>Project-specific Risk Assessment</p> <p>Through our Project Pre-Award Risk Assessment procedure we assess the corruption risks of each high risk project or teaming arrangement against a background of project location, business culture, locally required third parties and government touchpoints. Upon award the project team develops a project-specific Project Compliance & Ethics Plan to mitigate the risks identified during the assessment. The Project Compliance and Ethics Plan becomes the basis for implementing additional processes or procedures on the project or with the teaming partner. The Plan is reviewed throughout the life of the project or teaming arrangement and updated as needed.</p> <p>Enterprise Risk Assessments</p> <p>At a corporate level, Fluor has an Enterprise Risk Management program and ethics and compliance subject matter experts that periodically assess compliance risks and monitor evolving risks, regulations and best practices to strengthen Fluor's compliance risk management.</p> <p>Fluor's anti-bribery and corruption policies and risk assessment procedures are reviewed on an annual basis.</p> <p>[13] 2018 Sustainability Report (Document) Accessed 10/07/2019 https://www.fluor.com/SiteCollectionDocuments/2018-fluor-sustainability-report.pdf [p. 29] In many areas of the world, ensuring that a complex project can be completed expertly and ethically has far-reaching implications. Our clients' projects take us around the world, and each new engagement has its own unique set of risks. Through our Business Risk Management Framework (BRMFSM), we assess the corruption risks of each project against a background of project location, business culture, locally required third parties and government touchpoints.</p> <p>We further manage ethics and compliance risks on each project through our Project Compliance and Ethics practices, which require project-specific risk assessments and, as warranted, mitigation plans. At a corporate level, Fluor has an Enterprise Risk Management program and ethics and compliance subject-matter-based task forces that periodically assess corruption and other risks.</p>

[16] Anti-Bribery and Corruption Policy (Document)

Accessed 11/07/2019

<https://www.fluor.com/SiteCollectionDocuments/in-abac-policy.pdf>

[p. 2] Due Diligence and Monitoring:

It is the Company’s policy to do appropriate due diligence and monitoring of agents, joint venture partners, suppliers, contractors and other third parties before and while conducting business with them. Elements of “appropriate” depend on the appearance of any “red flags,” including but not limited to the location and nature of the services provided by Fluor (high risk countries require special diligence); transactions with foreign governments or their agencies; transactions involving high dollar value projects; and agents, joint venture partners, suppliers or contractors who are based in countries that do not prohibit bribery.

[01] The Code of Business Conduct and Ethics (Document)

Accessed 10/07/2019

<https://www.fluor.com/SiteCollectionDocuments/HR700.pdf>

[p. 33] While we generally discourage the use of third-party agents, in many parts of the world, it is necessary and even required to use agents, consultants, representatives or other third parties to arrange or broker deals with governments, government entities and private entities. These relationships can be tricky.

If you interact with agents or other third parties, such as joint venture partners, suppliers, subcontractors, or consultants, you must follow the proper practices put in place by Fluor, including due diligence procedures and contractual provisions. Report any suspicious or questionable behavior, transactions or receipts to the Law Department immediately.

RED FLAGS THAT WARRANT FURTHER INVESTIGATION WHEN SELECTING OR WORKING WITH THIRD PARTIES:

- “High risk” country known for corruption

Question																																																																																		
9.2 Does the company disclose details of all of its fully consolidated subsidiaries and non-fully consolidated holdings (associates, joint ventures and other related entities)?																																																																																		
Score																																																																																		
1																																																																																		
Comments																																																																																		
<p>There is evidence that the company publishes a list of its fully consolidated subsidiaries and non-fully consolidated holdings, including any associates, joint ventures and other related entities. For each entity, the company discloses its percentage ownership and the country of incorporation. There is evidence that this list is current and updated on at least an annual basis, since it is published as part of the company's annual reporting documents.</p> <p>However, the company receives a score of '1' because there is no evidence that it clearly publishes the country or countries of operation for each entity.</p>																																																																																		
Evidence																																																																																		
<p>[19] Form 10-K (Document) Accessed 13/07/2019 https://investor.fluor.com/static-files/3c2ddfe7-6a60-41ee-b39b-da4d66ccc30f [p.1] Defined Terms Except as the context otherwise requires, the terms "Fluor" or the "Registrant" as used herein are references to Fluor Corporation and its predecessors and references to the "company," "we," "us," or "our" as used herein shall include Fluor Corporation, its consolidated subsidiaries and joint ventures.</p> <p>[p.103]</p> <table border="1"> <thead> <tr> <th><u>Subsidiary Name</u></th> <th><u>Percent Holding</u></th> <th><u>Organized Under Laws of</u></th> </tr> </thead> <tbody> <tr> <td>I American Equipment Company, Inc.</td> <td>100.0000</td> <td>South Carolina</td> </tr> <tr> <td> II AMECO PANAMA S.A.</td> <td>100.0000</td> <td>Panama</td> </tr> <tr> <td> II AMECO Services Inc.</td> <td>100.0000</td> <td>Delaware</td> </tr> <tr> <td> II United Rentals Industrial Services LLC</td> <td>50.0000</td> <td>Delaware</td> </tr> <tr> <td> II AMECO COLOMBIA S.A.S.</td> <td>100.0000</td> <td>Colombia</td> </tr> <tr> <td> II Ameco Services, S. de R.L. de C.V.</td> <td>75.6016</td> <td>Mexico</td> </tr> <tr> <td> II American Construction Equipment Company, Inc.</td> <td>100.0000</td> <td>California</td> </tr> <tr> <td> III AMECO Holdings, Inc.</td> <td>100.0000</td> <td>California</td> </tr> <tr> <td> IV AMECO Caribbean, Inc.</td> <td>100.0000</td> <td>California</td> </tr> <tr> <td> V Ameco Inc.</td> <td>100.0000</td> <td>Saint Lucia</td> </tr> <tr> <td> IV Ameco Equipment Services, Inc.</td> <td>100.0000</td> <td>Mauritius</td> </tr> <tr> <td> V Servitrade – Servicios, Inversión y Trading Limitada</td> <td>99.0000</td> <td>Mozambique</td> </tr> <tr> <td> IV Ameco Mexico Administracion y Servicios, S. de R.L. de C.V.</td> <td>0.2000</td> <td>Mexico</td> </tr> <tr> <td> IV AMECO Project Services, Inc.</td> <td>100.0000</td> <td>Philippines</td> </tr> <tr> <td> IV Ameco Pty. Ltd.</td> <td>10.0000</td> <td>Australia</td> </tr> <tr> <td> V Ameco Services, S. de R.L. de C.V.</td> <td>3.0992</td> <td>Mexico</td> </tr> <tr> <td> IV Maquinaria Ameco Guatemala, Limitada</td> <td>80.0000</td> <td>Guatemala</td> </tr> <tr> <td> IV Servitrade – Servicios, Inversiones y Trading Limitada</td> <td>1.0000</td> <td>Mozambique</td> </tr> <tr> <td> III Ameco Mexico Administracion y Servicios, S. de R.L. de C.V.</td> <td>99.8000</td> <td>Mexico</td> </tr> <tr> <td> III Ameco Services S. de R.L. de C.V.</td> <td>24.2992</td> <td>Mexico</td> </tr> <tr> <td> II Palmetto Seed Capital Ltd. Partnership</td> <td>7.3529</td> <td>South Carolina</td> </tr> <tr> <td>I Fluor Constructors International, Inc.</td> <td>100.0000</td> <td>California</td> </tr> <tr> <td> II Fluor Constructors Canada Ltd.</td> <td>100.0000</td> <td>New Brunswick</td> </tr> <tr> <td> III SSLP/FCCL JV</td> <td>50.0000</td> <td>Canada (JV)</td> </tr> <tr> <td> II Fluor Management and Technical Services, Inc.</td> <td>100.0000</td> <td>California</td> </tr> <tr> <td> II Servicios de Construccion del Pacifico, Inc.</td> <td>100.0000</td> <td>Delaware</td> </tr> </tbody> </table>		<u>Subsidiary Name</u>	<u>Percent Holding</u>	<u>Organized Under Laws of</u>	I American Equipment Company, Inc.	100.0000	South Carolina	II AMECO PANAMA S.A.	100.0000	Panama	II AMECO Services Inc.	100.0000	Delaware	II United Rentals Industrial Services LLC	50.0000	Delaware	II AMECO COLOMBIA S.A.S.	100.0000	Colombia	II Ameco Services, S. de R.L. de C.V.	75.6016	Mexico	II American Construction Equipment Company, Inc.	100.0000	California	III AMECO Holdings, Inc.	100.0000	California	IV AMECO Caribbean, Inc.	100.0000	California	V Ameco Inc.	100.0000	Saint Lucia	IV Ameco Equipment Services, Inc.	100.0000	Mauritius	V Servitrade – Servicios, Inversión y Trading Limitada	99.0000	Mozambique	IV Ameco Mexico Administracion y Servicios, S. de R.L. de C.V.	0.2000	Mexico	IV AMECO Project Services, Inc.	100.0000	Philippines	IV Ameco Pty. Ltd.	10.0000	Australia	V Ameco Services, S. de R.L. de C.V.	3.0992	Mexico	IV Maquinaria Ameco Guatemala, Limitada	80.0000	Guatemala	IV Servitrade – Servicios, Inversiones y Trading Limitada	1.0000	Mozambique	III Ameco Mexico Administracion y Servicios, S. de R.L. de C.V.	99.8000	Mexico	III Ameco Services S. de R.L. de C.V.	24.2992	Mexico	II Palmetto Seed Capital Ltd. Partnership	7.3529	South Carolina	I Fluor Constructors International, Inc.	100.0000	California	II Fluor Constructors Canada Ltd.	100.0000	New Brunswick	III SSLP/FCCL JV	50.0000	Canada (JV)	II Fluor Management and Technical Services, Inc.	100.0000	California	II Servicios de Construccion del Pacifico, Inc.	100.0000	Delaware
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I Fluor Enterprises, Inc.	100.0000 California
II 202 Maintenance Services, LLC	50.0000 Delaware
II American Bridge/Fluor Enterprises Inc. A Joint Venture	50.0000 California (JV)
II Bellefonte Construction Services LLC	65.0000 Delaware
II Brady-Fluor, LLC	49.0000 Delaware
II Connect 202 Partners, LLC	38.0000 Delaware
II Cavendish Fluor Partnership Limited	35.0000 England
II Contingent Mission Sustainment, Inc.	100.0000 Delaware
II Cascadia Monorail Company LLC	100.0000 Delaware
II Cibolo Creek Infrastructure Joint Venture	55.0000 Texas (JV)
II Fluor Industrial Construction Corp.	100.0000 New Brunswick
III 684033 N.B. Ltd.	100.0000 New Brunswick
III ConOps Construction Ltd.	100.0000 New Brunswick
III Pro-V/ConOps JV	50.0000 Canada (JV)
II Colorado River Constructors JV	50.0000 Texas (JV)

[the list continues on pages 104-118]

[p. 118]

(1) Does not include certain subsidiaries which if considered in the aggregate as a single subsidiary would not constitute a significant subsidiary

[p. 121] Certification Of Chief Executive Officer Pursuant To Rule 13A-14(A) Or Rule 15D-14(A) Of The Securities Exchange Act Of 1934

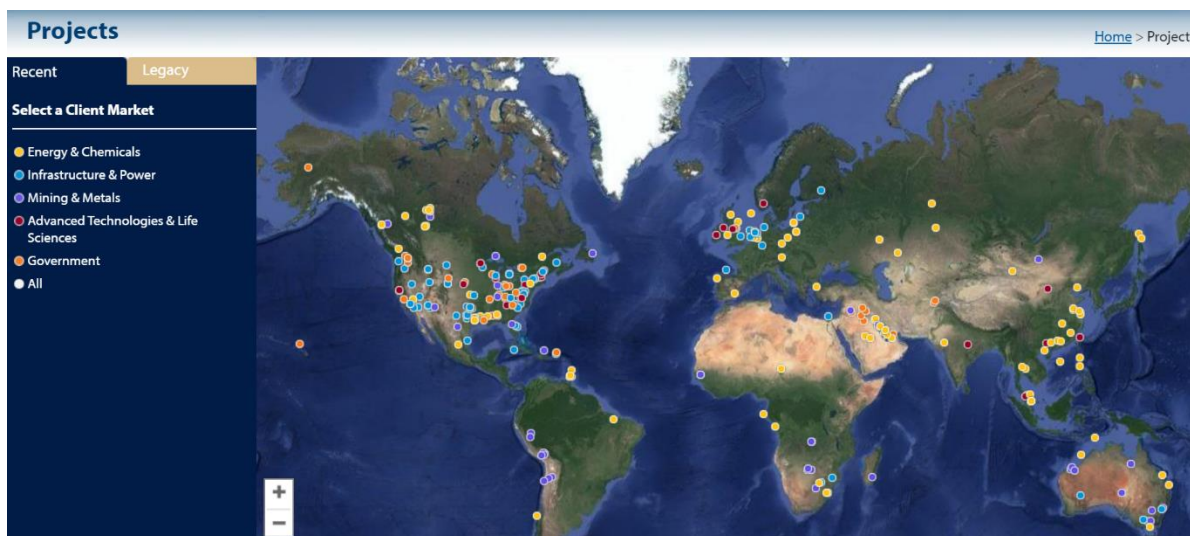
I, David T. Seaton, certify that:

1. I have reviewed this annual report on Form 10-K of Fluor Corporation;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

[33] Projects Map (Webpage)

Accessed 25/06/2020

<https://www.fluor.com/projects#>



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, trading on regulated markets in the United States, United Kingdom and elsewhere, and is therefore not required to disclose further information on its beneficial ownership. In addition, the company publishes information on its significant shareholders and beneficial owners as part of its annual reporting documents.																																																
Evidence																																																
<p>[22] FLUOR Corp (Webpage) Accessed 05/09/2019 https://markets.ft.com/data/search?assetClass=Equity&query=fluor+corp</p> <table border="1"> <tr> <td>Fluor Corp</td> <td>FLR:NYQ</td> <td>New York Consolidated</td> <td>United States</td> </tr> <tr> <td>Fluor Corp</td> <td>OIQC:LSE</td> <td>London Stock Exchange</td> <td>United Kingdom</td> </tr> <tr> <td>Fluor Corp</td> <td>FLR:NYS</td> <td>New York Stock Exchange</td> <td>United States</td> </tr> <tr> <td>Fluor Corp</td> <td>FLU:BER</td> <td>Berlin Stock Exchange</td> <td>Germany</td> </tr> <tr> <td>Fluor Corp</td> <td>FLU:FRA</td> <td>German Stock Exchange</td> <td>Germany</td> </tr> <tr> <td>Fluor Corp</td> <td>FLU:MUN</td> <td>Munich Stock Exchange</td> <td>Germany</td> </tr> <tr> <td>Fluor Corp</td> <td>FLU:STU</td> <td>Stuttgart Stock Exchange</td> <td>Germany</td> </tr> <tr> <td>Fluor Corp</td> <td>FLRC:DEU</td> <td>German Composite</td> <td>Germany</td> </tr> <tr> <td>Fluor Corp</td> <td>FLU:DUS</td> <td>Dusseldorf Stock Exchange</td> <td>Germany</td> </tr> <tr> <td>Fluor Corp</td> <td>FLR*:MEX</td> <td>Mexico Stock Exchange</td> <td>Mexico</td> </tr> <tr> <td>Fluor Corp</td> <td>FLR:ASE</td> <td>NYSE American</td> <td>United States</td> </tr> <tr> <td>Fluor Corp</td> <td>FLU:BRN</td> <td>Berne Stock Exchange</td> <td>Switzerland</td> </tr> </table> <p>[20] 2019 Proxy Statement (Document) Accessed 13/07/2019 https://investor.fluor.com/static-files/2e31bc12-0049-4c7e-9762-fbc96505bcd2 [p. 75] Stock Ownership And Stock-Based Holdings Of Executive Officers And Directors</p> <p>The following table contains information regarding the beneficial ownership of our common stock as of March 1, 2019 by:</p> <ul style="list-style-type: none"> • each director and nominee for director; • each named executive officer; and • all current directors and executive officers of the Company as a group. <p>Except as otherwise noted, the individual or his or her family members had sole voting and investment power with respect to such shares.</p>	Fluor Corp	FLR:NYQ	New York Consolidated	United States	Fluor Corp	OIQC:LSE	London Stock Exchange	United Kingdom	Fluor Corp	FLR:NYS	New York Stock Exchange	United States	Fluor Corp	FLU:BER	Berlin Stock Exchange	Germany	Fluor Corp	FLU:FRA	German Stock Exchange	Germany	Fluor Corp	FLU:MUN	Munich Stock Exchange	Germany	Fluor Corp	FLU:STU	Stuttgart Stock Exchange	Germany	Fluor Corp	FLRC:DEU	German Composite	Germany	Fluor Corp	FLU:DUS	Dusseldorf Stock Exchange	Germany	Fluor Corp	FLR*:MEX	Mexico Stock Exchange	Mexico	Fluor Corp	FLR:ASE	NYSE American	United States	Fluor Corp	FLU:BRN	Berne Stock Exchange	Switzerland
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Name of Beneficial Owner	Shares Beneficially Owned ⁽¹⁾	Fluor Stock-Based Holdings ⁽²⁾	Percent of Shares Beneficially Owned ⁽³⁾
Directors:			
Peter K. Barker	25,844	42,852	*
Alan M. Bennett	14,820	22,069	*
Rosemary T. Berkery	17,486	28,549	*
Alan L. Boeckmann	3,907	3,907	*
Peter J. Fluor	143,220	375,770	*
James T. Hackett	27,223	39,934	*
Samuel J. Locklear	6,586	6,586	*
Deborah D. McWhinney	14,647	14,647	*
Armando J. Olivera	13,705	23,627	*
Matthew K. Rose	13,795	13,795	*
David T. Seaton ⁽⁴⁾	838,030	1,048,308	*
Nader H. Sultan	16,229	20,483	*
Lynn C. Swann	12,295	12,295	*
Named Executive Officers:			
Ray F. Barnard	161,776	204,020	*
Jose L. Bustamante	91,998	132,361	*
Garry W. Flowers	165,834	198,846	*
Carlos M. Hernandez	270,660	339,932	*
Bruce A. Stanski	164,495	223,375	*
All directors and executive officers as a group (24 persons)	2,043,681	3,016,252	1.4%

* owns less than 1% of the outstanding common stock

(1) The number of shares of common stock beneficially owned by each person is determined under rules promulgated by the Securities and Exchange Commission. Under these rules, a person is deemed to have "beneficial ownership" of any shares over which that person has or shares voting or investment power, plus any shares that the person may acquire within 60 days. This number of shares beneficially owned therefore includes all restricted stock, shares held in the Company's 401(k) plan, shares that may be acquired within 60 days pursuant to the exercise of...

[p. 76] ...stock options, vesting of restricted stock units or vesting of Value Driver Incentive ("VDI") units, and shares that may be acquired within 60 days pursuant to the settlement of vested restricted stock units deferred by certain non-management directors under the Director Deferred Compensation Program. Included in the number of shares beneficially owned by Mr. Barnard, Mr. Bustamante, Mr. Flowers, Mr. Hernandez, Mr. Seaton and Mr. Stanski, and all directors and executive officers as a group, are 134,768, 65,958, 117,671, 193,543, 658,713, 136,260 and 1,370,062 shares, respectively, subject to restricted stock units or VDI units vesting or options exercisable within 60 days after March 1, 2019. Included in the number of shares beneficially owned by Mr. Barker, Mr. Fluor, Mr. Hackett, Admiral Locklear, Mr. Olivera, Mr. Rose, Mr. Sultan and Mr. Swann, and all directors and executive officers as a group, are 8,478, 11,222, 6,233, 6,233, 11,222, 8,300, 11,222, 4,989 and 67,899 shares, respectively, that may be acquired within 60 days pursuant to the settlement of vested restricted stock units deferred under the Director Deferred Compensation Program.

(2) Combines beneficial ownership of shares of our common stock with (i) deferred directors' fees held by certain non-management directors as of March 1, 2019 in an account economically equivalent to our common stock (but payable in cash and some of which is unvested and attributable to the premium described in "Director Compensation" beginning on page 64 of this proxy statement) and (ii) restricted stock units held by executive officers that vest more than 60 days after March 1, 2019 (which are payable in shares of common stock upon vesting). This column indicates the alignment of the named individuals and group with the interests of the Company's stockholders because the value of their total holdings will increase or decrease correspondingly with the price of Fluor's common stock. The amounts described in this footnote are not included in the calculation of the percentages contained in the Percent of Shares Beneficially Owned column of this table.

(3) The percent ownership for each stockholder on March 1, 2019 is calculated by dividing (i) the total number of shares beneficially owned by the stockholder by (ii) 139,602,467 shares (the total number of shares outstanding on March 1, 2019) plus any shares that may be acquired by that person within 60 days after March 1, 2019 as described under footnote 1 above.

(4) Mr. Seaton is also a named executive officer.

Stock Ownership Of Certain Beneficial Owners

The following table contains information regarding the beneficial ownership of our common stock as of the dates indicated below by the stockholders that our management knows to beneficially own more than 5% of our outstanding common stock. The percentage of ownership is calculated using the number of outstanding shares on March 1, 2019.

Name of Beneficial Owner	Shares Beneficially Owned	Percent of Class
The Vanguard Group	14,774,191 ⁽¹⁾	10.6%
BlackRock, Inc.	9,693,680 ⁽²⁾	6.9%
Clearbridge Investments, LLC	9,668,807 ⁽³⁾	6.9%

⁽¹⁾ Based on information contained in Amendment No. 6 to the Schedule 13G filed with the Securities and Exchange Commission on February 11, 2019 by The Vanguard Group (“Vanguard”), which indicates that, as of December 31, 2018, Vanguard had sole voting power

[p. 77] ...relative to 162,533 shares, shared voting power relative to 31,230 shares, sole dispositive power relative to 14,580,003 shares and shared dispositive power relative to 194,188 shares. The address of Vanguard is 100 Vanguard Blvd., Malvern, PA 19355.

⁽²⁾ Based on information contained in Amendment No. 4 to the Schedule 13G filed with the Securities and Exchange Commission on February 4, 2019 by BlackRock, Inc. (“BlackRock”), which indicates that, as of December 31, 2018, BlackRock and certain of its subsidiaries had sole voting power relative to 8,676,229 shares, shared voting power relative to 0 shares, sole dispositive power relative to 9,693,680 shares and shared dispositive power relative to 0 shares. The address of BlackRock is 55 East 52nd Street, New York, NY 10055.

⁽³⁾ Based on information contained in Amendment No. 4 to the Schedule 13G filed with the Securities and Exchange Commission on February 14, 2019 by Clearbridge Investments, LLC (“Clearbridge”), which indicates that, as of December 31, 2018, Clearbridge had sole voting power relative to 9,311,799 shares, shared voting power relative to 0 shares, sole dispositive power relative to 9,668,807 shares and shared dispositive power relative to 0 shares. The address of Clearbridge is 620 8th Avenue, New York, NY 10018.

SECTION 16(a) BENEFICIAL OWNERSHIP REPORTING COMPLIANCE

Section 16(a) of the Exchange Act requires our directors, executive officers and holders of more than 10% of Fluor common stock to file with the Securities and Exchange Commission reports regarding their ownership and changes in ownership of our securities. In addition to requiring prompt disclosure of open-market purchases or sales of Company shares, Section 16(a) applies to technical situations. The Company maintains and regularly reviews procedures to assist the Company in identifying reportable transactions, and assists our directors and executive officers in preparing reports regarding their ownership and changes in ownership of our securities and filing those reports with the Securities and Exchange Commission on their behalf. Based solely upon a review of filings with the Securities and Exchange Commission, a review of Company records and written representations by our directors and executive officers, the Company believes that all Section 16(a) filing requirements were complied with for the year 2018, except for the following, each of which related to dividend equivalent rights accrued in respect of performance rights that were inadvertently omitted from earlier filings due to administrative error: (i) each of James F. Brittain, Taco de Haan and Nestoras (Rick) Koumouris filed a Form 3 amendment and a late Form 4 relating to seven transactions, (ii) Robin K. Chopra filed a late Form 4 relating to ten transactions, (iii) Thomas P. D’Agostino filed a Form 3 amendment and a late Form 4 relating to five transactions, (iv) Mark A. Landry filed a Form 3 amendment and a late Form 4 relating to ten transactions and (v) Matthew J. McSorley filed a Form 3 amendment and a Form 4 amendment relating to two transactions.

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 any information on its defence sales by customer. The company publishes some information to indicate the main geographic regions in which it generated revenue in the most recently reported financial year, which suggests that the United States is the company's biggest customer. However, the company identifies the customers for less than 50% of this revenue and the information does not distinguish between defence and commercial projects, so the company receives a score of '0'.</p>						
Evidence						
<p>[19] Form 10-K (Document) Accessed 13/07/2019 https://investor.fluor.com/static-files/3c2ddfe7-6a60-41ee-b39b-da4d66ccc30f [p. 76] Operating Information by Geographic Area</p>						
		External Revenue Year Ended December 31,			Total Assets As of December 31,	
(in millions)	2018	2017 ⁽¹⁾	2016 ⁽¹⁾	2018	2017	
United States	\$ 8,306.2	\$ 10,071.1	\$ 9,891.9	\$ 4,267.9	\$ 4,808.1	
Canada	361.6	1,447.5	2,170.1	339.2	490.5	
Asia Pacific (includes Australia)	1,536.3	985.5	1,010.2	550.0	729.3	
Europe	4,883.0	4,358.3	3,372.1	2,171.0	2,238.0	
Central and South America	1,988.2	968.2	1,006.2	1,018.9	675.0	
Middle East and Africa	2,091.3	1,690.4	1,586.0	566.6	386.8	
Total	\$ 19,166.6	\$ 19,521.0	\$ 19,036.5	\$ 8,913.6	\$ 9,327.7	

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	The Code of Business Conduct and Ethics	10/07/2019	https://www.fluor.com/SiteCollectionDocuments/HR700.pdf
02	Document	Code of Business Conduct and Ethics for Members of the Board of Directors	10/07/2019	https://www.fluor.com/SiteCollectionDocuments/Director-Code-of-Conduct.pdf
03	Document	Corporate Governance Guidelines	10/07/2019	https://www.fluor.com/SiteCollectionDocuments/CorporateGovernanceGuidelines.pdf
04	Document	Governance Committee Charter	22/03/2020	https://www.fluor.com/SiteCollectionDocuments/GovernanceCommitteeCharter.pdf
05	Document	Audit Committee Charter	22/03/2020	https://www.fluor.com/SiteCollectionDocuments/AuditCommitteeCharter.pdf
06	Webpage	Dawn Stout, Senior Vice President, Chief Compliance Officer and Secretary	10/07/2019	https://www.fluor.com/about-fluor/leadership/dawn-stout
07	Webpage	Compliance and Ethics Program Structure	10/07/2019	https://www.fluor.com/sustainability/ethics-compliance/fluors-compliance-ethics-program-structure
08	Document	Compliance and Ethics Committee	10/07/2019	https://www.fluor.com/SiteCollectionDocuments/charter-committee.pdf
09	Document	Ethics and Compliance Council	10/07/2019	https://www.fluor.com/SiteCollectionDocuments/charter-council.pdf
10	Document	Compliance and Ethics Task Forces	10/07/2019	https://www.fluor.com/SiteCollectionDocuments/compliance-and-ethics-task-forces.pdf
11	Webpage	EthicsPoint – Fluor Corporation	10/07/2019	https://secure.ethicspoint.com/domain/media/en/gui/35334/faq.html
12	Document	Where to go for help	10/07/2019	https://secure.ethicspoint.com/domain/media/en/gui/35334/help.pdf
13	Document	2018 Sustainability Report	10/07/2019	https://www.fluor.com/SiteCollectionDocuments/2018-fluor-sustainability-report.pdf

14	Webpage	Compliance and Ethics in Action	11/07/2019	https://www.fluor.com/sustainability/ethics-compliance/compliance-ethics-in-action
15	Document	Fluor's Business Conduct And Ethics Expectations For Suppliers And Contractors	11/07/2019	https://www.fluor.com/SiteCollectionDocuments/BRHQ056009-Supplier-Expectations.pdf
16	Document	Anti-Bribery and Corruption Policy	11/07/2019	https://www.fluor.com/SiteCollectionDocuments/in-abac-policy.pdf
17	Document	US Government Contracting	11/07/2019	https://www.fluor.com/SiteCollectionDocuments/HR701.pdf
18	Document	Corporate Political Activity	22/03/2020	https://www.fluor.com/SiteCollectionDocuments/political-activity-report-yearend-2019.pdf
19	Document	Form 10-K	13/07/2019	https://investor.fluor.com/static-files/3c2ddfe7-6a60-41ee-b39b-da4d66ccc30f
20	Document	2019 Proxy Statement	13/07/2019	https://investor.fluor.com/static-files/2e31bc12-0049-4c7e-9762-fbc96505bcd2
21	Document	Fluor Corporation Political Activities Policy	13/07/2019	https://www.fluor.com/SiteCollectionDocuments/political-activities-policy.pdf
22	Webpage	New York Stock Quote - Fluor Corp	27/07/2019	https://www.bloomberg.com/quote/FLR:US
23	Document	2017 Sustainability Report	03/09/2019	[OUTDATED, see reference 13 for 2-18 report] https://www.fluor.com/SiteCollectionDocuments/2017-fluor-sustainability-report.pdf
24	Document	Commercial Strategies and Operational Risk Committee	22/03/2020	https://www.fluor.com/SiteCollectionDocuments/commercial-strategies-and-op-risk-committee-charter.pdf
25	Webpage	Grant Guidelines and Procedures	23/03/2020	https://www.fluor.com/sustainability/community/fluor-giving/applying-for-fluor-grants
26	Document	Community Impact Report Q3 2019	23/03/2020	https://www.fluor.com/SiteCollectionDocuments/Fluor-Community-Impact-Report-Q2-2019.pdf
27	Document	Sustainability Policy	24/06/2020	https://www.fluor.com/SiteCollectionDocuments/fluor-sustainability-policy-2020mar.pdf
28	Webpage	Compliance and Ethics	24/06/2020	https://www.fluor.com/sustainability/ethics-compliance/risk-management

		Risk Management		
29	Webpage	Updated: Compliance and Ethics Program Structure (Webpage)	24/06/2020	https://www.fluor.com/sustainability/ethics-compliance/fluors-compliance-ethics-program-structure
30	Webpage	Fluor Compliance and Ethics Hotline	24/06/2020	https://www.fluor.com/sustainability/ethics-compliance/compliance-ethics-hotline
31	Webpage	UPDATED: Compliance and Ethics in Action	24/06/2020	https://www.fluor.com/sustainability/ethics-compliance/compliance-ethics-in-action
32	Webpage	Supplier Expectations	25/06/2020	https://www.fluor.com/sustainability/ethics-compliance/supplier-expectations
33	Webpage	Projects Map	25/06/2020	https://www.fluor.com/projects#