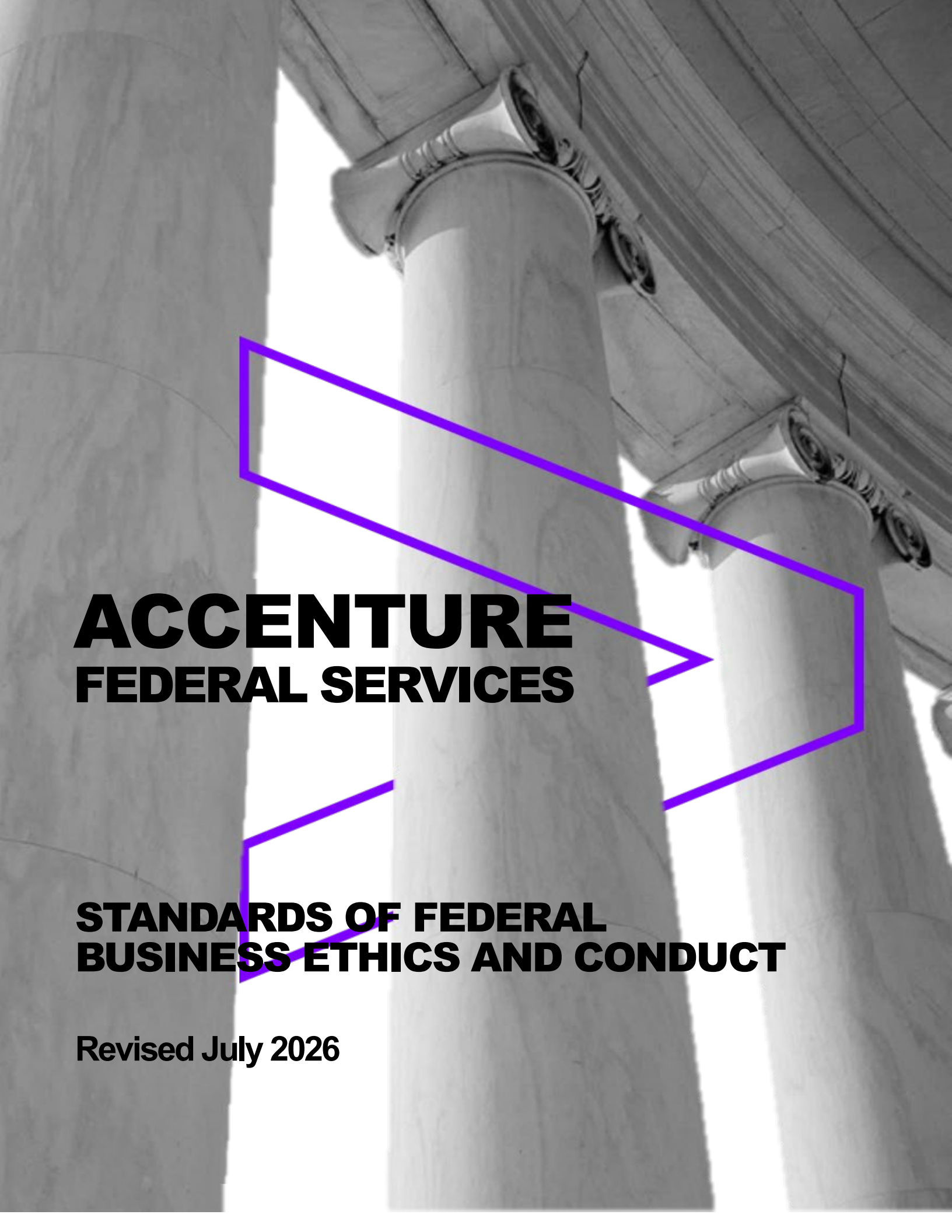




ACCENTURE FEDERAL SERVICES

STANDARDS OF FEDERAL BUSINESS ETHICS AND CONDUCT

Revised July 2026



Foreword

When we work with the U.S. Federal Government, we adhere to applicable business and ethical standards. All Accenture Federal Services (AFS) company people who engage with and support the Federal Government must understand and comply with the Federal Government's rules for doing business.

The Standards of Federal Business Ethics and Conduct (the "Standards") apply Accenture's [Core Values](#) to AFS companies, highlighting our ethics and compliance policies and practices that are tailored to meet the requirements for contracting with the Federal Government and operating in the Federal market. These Standards help us maintain a company culture where integrity, transparency, and compliance are paramount.

Our [Code of Business Ethics](#) states:

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

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

The Standards are a supplement to the Code of Business Ethics that all our people must know and understand. They apply to all AFS company people who deal directly or indirectly with the U.S. Federal Government. "AFS company people" means all AFS and AFS subsidiary employees (including interns and temporary employees), as well as Accenture borrowed resources. We also recognize that Federal Government employees are subject to their own strict ethical standards, and AFS company people must be mindful of those rules and respectful of their application.

AFS companies are committed to upholding and promoting the highest professional and ethical standards. We will not tolerate retaliation against any AFS company person who in good faith reports an ethical or compliance concern. AFS company people who voice concerns play an important role in maintaining our ethical workplace. AFS Leaders have additional obligations to raise and handle concerns (see Policy AFS-1000, [Speaking up and Zero Tolerance for Retaliation](#)). **All AFS company people are required to report suspected or actual violations of law to Legal or the Business Ethics Helpline.** If you have questions about these Standards or how they affect your daily work, please send an email to [AFS Legal Compliance](#). Please note, new and updated AFS company policies are issued from time to time. We encourage you to regularly check the AFS Policies website.

Ron Ash, AFS Chief Executive Officer

Deborah Ringel, AFS General Counsel and Chief Ethics & Compliance Officer

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1. Stewardship

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

1.1. We only allow authorized AFS company people to contract with Federal Government clients

Because signing a contract with the Federal Government carries significant obligations, only AFS company people with express delegated authority may sign contracts and any related certifications.

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

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

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

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1.3. We comply with all lobbying registration and reporting requirements

Contacts with Federal Government employees for the purpose of influencing legislation, regulations, or decision-making may constitute lobbying, which triggers registration and disclosure obligations. If an AFS company person or a retained consultant or someone working on our behalf, such as a subcontractor, communicates with any public official or the official's staff to influence the approval, modification, or rejection of any Federal Government policy, rule, or legislation on behalf of AFS companies, Accenture, or their clients, that person may be obligated to register as a lobbyist or comply with other regulations. All such people are responsible for understanding the applicable rules and must seek guidance from the AFS Office of Government Relations on compliance-related questions. AFS companies comply with all lobbying registration and reporting requirements, in accordance with the Lobbying Disclosure Act of 1995.

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

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

The Federal Government may be entitled to rights in intellectual property that contractors create in the performance of a Federal Government contract or subcontract. Therefore, we must know and understand the allocation of intellectual property rights as stated in our contracts.

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1.5. We safeguard AFS company and Accenture proprietary and confidential information

Protecting our confidential and proprietary information is of critical importance. When we submit proprietary information to the Federal Government, we must implement protections beyond those we take with commercial customers. Accordingly, we carefully mark proprietary materials submitted to the Federal Government with appropriate restrictive legends in accordance with the Federal Acquisition Regulation, as well as Federal customer-specific direction or requirements. We also comply with all AFS policies applicable to AFS Confidential information, including AFS Highly Confidential and AFS Restricted information.

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

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2. Best People

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

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

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

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

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

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

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2.2. We observe “Revolving Door” and Procurement Integrity Act restrictions applicable to former Federal Government employees

Legal restrictions do not end once Federal Government employees leave Government service. “Revolving Door” restrictions place limits on these employees’ post-Government activities, and the Procurement Integrity Act prohibits some former Federal Government employees from receiving any compensation from a contractor for a period of time after they leave the Federal Government. Further, these restrictions may apply even to Business Development Agents and Subject Matter Experts who are internal consultants to AFS companies.

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

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

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

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

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3. Client Value Creation

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

3.1. We diligently prepare proposals for Federal Government work

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

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

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

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

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

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

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

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

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

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

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

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

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

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3.6. We do not accept Third-Party Compensation without review and approval from AFS Legal

"Third-Party Compensation" is cash or other benefits provided by a Third Party, which is in any way connected with sales, marketing, or development activities of AFS companies or Accenture in support of: (i) that Third Party, its products, or services or (ii) that Third Party's joint undertaking with AFS companies or Accenture.

We understand that accepting Third-Party Compensation can (i) cause AFS companies to violate a law, regulation, or contractual obligation; (ii) adversely affect our reputation or good standing; or (iii) present a conflict of interest that cannot reasonably be mitigated.

We do not place purchase orders or suggest that Federal Government clients place purchase orders for goods or services that the Federal Government does not need. Likewise, we do not place purchase orders or suggest that the Federal Government place purchase orders with a vendor to induce that vendor to purchase goods or services from Accenture or AFS companies.

AFS company people must obtain AFS Legal approval prior to acceptance of any rebate on a Federal Government contract.

See Policy AFS-0081, [Compensation from Third Parties](#).

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

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

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

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4. One Global Network

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

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

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



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

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

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

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

Examples of protected competitor information include:

- Any non-public information related to cost or pricing or methods for developing cost or pricing.
- Any information about proprietary processes or business strategy.
- Any documents marked "bid or proposal information."

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

We do not share confidential or proprietary information of our former employers, and we do not ask AFS company people to share confidential or proprietary information from former employers.

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

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

No. You must cease reviewing any information contained in the document, and you must refrain from sharing it, and contact AFS Legal for proper handling.

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

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

Policy AFS-0069, [Confidentiality](#); Policy AFS-0057, [Acceptable Use of Information, Devices, and Technology](#); Policy AFS-0015, [Conflicts of Interest: Organizational](#).

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

We do not make payments to third parties that are contingent solely on receiving Federal Government business, including payments to Business Development Agents (BD Agents). No BD Agent will be paid on a contingent fee basis. A “Contingent Fee” means any commission, percentage, brokerage, or other fee that is paid to a person or company based on the success of that person’s or organization’s efforts in securing a Federal Government contract awarded to an AFS company.

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

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4.4. We comply with all applicable international trade regulations and only deliver products and services that meet the Federal Government’s country of origin and domestic preference restrictions

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

See Policy AFS-9030, [Acquisition of Foreign Products: Buy American Act/Trade Agreements Act/Prohibited Sources](#); Policy AFS-0057, [Acceptable Use of Information, Devices, and Technology](#); Policy AFS-9030, [International Trade Compliance \(Economic Sanctions and Export Controls\)](#)

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4.5. We cooperate with Federal Government and internal investigations

We cooperate with Federal Government investigations as well as state and local investigations. AFS companies operate as good corporate citizens by conducting internal investigations and making appropriate self-disclosures, under the direction and guidance of AFS Legal. All AFS company people have an obligation to assist by truthfully cooperating with internal and Government investigations. Additionally, when directed by AFS Legal or otherwise required by law, AFS people must preserve relevant records and suspend routine destruction when litigation, audits, investigations, or government inquiries are pending or reasonably anticipated.

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4.6. We cooperate with Federal Government audits

We support Federal Government audits. By contracting with the Federal Government, we have agreed that the Federal Government may examine certain corporate financial records and cost data. When the Federal Government audits our contracts and the associated records, we refer the matter to AFS Finance, comply with valid requests, and provide complete and accurate responses to Government auditors or those acting on their behalf. We refer audits of AFS cyber security and IT systems to the Chief Information Security Officer (or



delegate), comply with valid requests, and provide complete and accurate responses to Government auditors or those acting on their behalf (including third-party assessors).

See Policy AFS-9041, [Addressing DCAA Audit Requests](#).

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5. Respect for the Individual

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

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

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

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

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

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

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

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

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5.3. We strive to create opportunities for our people, as well as small businesses, including those owned by persons with disabilities and military veterans

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

We understand that the Federal Government sometimes requires that we set goals for certain businesses, including small businesses and those owned by persons with disabilities and military veterans. We endeavor in good faith to meet those goals.

See Policy AFS-1001, [Respecting the Individual](#); Policy AFS-1003, [Ensuring Meritocracy and Non-Discrimination](#); Policy AFS-9009, [Purchasing System and Manual](#).

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5.4. We promote a workplace free of prohibited drugs

We are all responsible for ensuring a healthy, drug-free work environment. As a Federal Government contractor, we are under additional scrutiny. As stated in Policy AFS-1002, [Behaving Professionally](#), AFS company people will not possess, use (or be under the influence of), supply, distribute, sell, or otherwise engage in prohibited drug activity (or any other intoxicating substance) when performing work responsibilities, whether in an office, client site, or working elsewhere. Individuals who do not comply with this standard are subject to disciplinary action (up to, and including, termination of employment).

Employees with security clearances are prohibited from possessing, using, selling, or otherwise engaging in prohibited drug activities in all situations, including non-work-related activities. Employees with security clearances may also be held to additional standards in accordance with the requirements of their security clearance.

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

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6. Integrity

We conduct our business with honesty, fairness, personal accountability, and integrity. We as individuals, and the company itself, face serious sanctions if we fail to conduct our business with integrity. Integrity includes honoring our obligations to ensure compliance with AFS policies and Federal regulations, and to protect both personal data and Government data and property, as well as keeping accurate records. We do not give or accept bribes.

6.1. We comply with the law

As a Federal contractor, AFS is in a highly regulated industry with strict laws governing its business and the conduct of its people. We recognize that we must report suspected or actual violations of law to AFS Legal or the Business Ethics Helpline. We disclose credible evidence of certain violations involving Federal Contracts, including fraud, bribery, gratuity violations, and False Claims Act violations.

See Policy, AFS-9005, [Mandatory Disclosure Obligations](#).

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6.2. We are truthful

We understand that integrity includes honesty. We are complete and truthful in our responses to Government personnel and third-party assessors, and we are accurate in all statements and certifications submitted to the Government, third-party assessors, or partners. We do not submit false claims to the Federal Government or our partners.

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6.3. We do not provide gifts to Federal or foreign government employees, nor do we invite them to attend corporate-sponsored events without appropriate pre-approval

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

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

As a general matter, we do not provide gifts to Federal Government employees because of our status as a Federal Contractor. If an exception is appropriate, we only provide something of value to Federal Government employees on AFS's behalf—or engage a third party to provide on AFS's behalf—after first receiving advance approval from, AFS Legal Compliance. Approvals are required in advance regardless of whether gifts are provided directly or in-kind. Note the mere promise, offer, or invitation may create the thing of value, so AFS Legal Compliance review and approval is required in advance of making any such offers.

Similar rules prohibit the offering or receipt of GMET to or by foreign government employees, including “quasi-government” employees. You must receive approval from AFS Legal Compliance before providing anything of value.

See Policy AFS-0150, [Gifts, Meals, Entertainment, & Travel](#); Policy AFS-1221, [Contacts with Public Officials](#).

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6.4. We avoid putting AFS companies and Accenture in the position of an organizational conflict of interest

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

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

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6.5. We protect Federal Government information

Our work requires the Federal Government to entrust AFS companies with access to sensitive Government information, both classified and unclassified. Unless we have proper authorization or clearance in advance, we will not discuss, disclose, copy, or use such information. All related information, conversations, and systems will be protected and contained within the required equipment and properly accredited locations. We understand different types of data require different sets of IT security controls and ensure those controls are properly implemented when any Government data is entrusted to us. We understand the additional restrictions and penalties imposed by the Procurement Integrity Act when our work on Federal contracts involves access to information relating to a bid, proposal, or source selection before the contract is awarded. We understand the additional restrictions and penalties imposed by the Privacy Act when dealing with the design, development, or operation of a Federal Government system of records on individuals.

AFS company people are responsible for taking appropriate precautions to ensure unauthorized personnel do not have access to sensitive Federal Government information, and reporting any related violations or suspected concerns. Further, when performing classified work, we respect and observe all clearance requirements, including those limiting access to cleared information and to classified facilities. We comply with applicable federal cybersecurity requirements, including requirements relating to safeguarding Controlled Unclassified Information (CUI), federal contract information (FCI), and incident reporting.

See Policy AFS-1431, [AFS Company Data Management](#); Policy AFS-9003, [Client Data Management](#); Policy AFS-9029, [Procurement Integrity Act – Disclosure or Receipt of Competitive Information](#); Policy AFS-0057, [Acceptable Use of Information, Devices, and Technology](#).

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6.6. We promote security in everything we do

We understand that security protection and compliance is an imperative in everything that we do. Through an established "Security First" mindset, we confirm our understanding of applicable requirements, to include physical, personnel and information security, in every client engagement. We follow established security and compliance guidelines, procedures, and Foreign Ownership, Control, or Influence (FOCI) restrictions, even when those procedures require additional commitment in both time and cost. We ask questions about security protocols when we do not understand them, contacting Protecting.AFS@afs.com. We follow established protocols to ensure proper compliance and mitigation of FOCI. Failure to do so jeopardizes our ability to operate as a Federal contractor. Reporting any suspected security concerns or violations is an obligation. AFS



companies will not tolerate retaliation of any kind against any AFS company person who reports a security violation or raises security concerns.

See Policy AFS-9000, [Loan, Borrow, and Visitation Requirements](#); Policy AFS-9001, [Information Sharing with Accenture](#); Policy AFS-9027, [Foreign Ownership, Control, or Influence \(FOCI\) Mitigation](#); Policy AFS-0057, [Acceptable Use of Information, Devices, and Technology](#); Policy AFS-9003, [Client Data Management](#).

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6.7. We promote privacy

We understand our obligation to safeguard personal information, and we protect personal information using the appropriate physical, technical and administrative measures. We adhere to our contractual obligations and follow applicable privacy laws and regulations to protect personal information. We actively promote privacy as a strategic advantage through the implementation of Privacy-by-Design and Privacy-by-Default principles and through industry-appropriate best practices. We advance transparency and data minimization in our collection, use, sharing, and retention of personal information and we promptly report any actual or suspected data breaches involving personal information.

See Policy AFS-0090, [Privacy and Personal Information](#).

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6.8. We protect Federal Government property

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

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

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6.9. We keep complete and accurate records

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

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

6.10. We design, develop, and deploy Artificial Intelligence responsibly

We take responsibility for the governance, design, development, monitoring, and performance of AI systems. We prioritize human-centric approaches in their processes, establish governance frameworks that uphold honesty and fairness in system decisions, and ensure that AI systems are safe, secure, auditable, transparent, and explainable. The outcomes of AFS supplier AI systems align consistently with our core values, the Accenture Code of Business Ethics, Responsible AI Principles, and these AFS Standards of Federal Business Ethics and Conduct. See Policy AFS-1010, [Artificial Intelligence](#).

Do's and Don'ts of Federal Government Business Interactions

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

Reporting

You are strongly encouraged, and in some cases [required](#), to report any actual or suspected violation of company policies, the Code of Business Ethics, or Standards of Federal Business Ethics and Conduct. You may raise your concern to your management, any AFS Leader, AFS Legal, or AFS Human Resources. You can also report anonymously through the Accenture Business Ethics Helpline at <https://businessethicsline.com/accenture> or by calling 1-888-899-0281 (available 24/7). Any actual or suspected violation of law or violations related to Federal contracts MUST be reported directly to AFS Legal or the Business Ethics Helpline.

For urgent workplace violence or threats, immediately contact emergency services (911) if needed, then AFS Help and on-site security. Evolving or suspected Insider Threat related concerns should be reported to intell.security@afs.com. For information security issues, contact AFS Help at 855-397-1210. ASM employees should report security emergencies to the ASM Security hotline at 571-286-0570.

AFS companies and Accenture prohibit retaliation in any form against employees who raise concerns in good faith or assist in investigations. You also have the right to report possible violations to a governmental agency, regulatory body, or local authority without notifying AFS. For more information about our prohibition on retaliation and reporting options, refer to  [Policy AFS-1000, Speaking Up and Zero Tolerance for Retaliation](#), and the [Data Privacy Notice](#) for details on how we protect personal data during the reporting process.

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