

An aerial photograph of a city street scene. A road curves through a lush green forest. In the background, several high-rise apartment buildings are visible. The overall scene is a mix of urban development and nature.

ACCA

SUPPLIER CODE OF CONDUCT

Setting standards that achieve a vibrant future

Think Ahead



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A MESSAGE FROM HELEN BRAND, CHIEF EXECUTIVE

ACCA has a large network of suppliers delivering products and services that bring long-term value to ACCA, and to our members and future members.

We value these relationships. We want to work with suppliers who understand our purpose and share our values.

We're a force for public good. We want to lead the global accountancy profession by creating opportunity to achieve this, and we must frame our activities through our values of integrity, inclusion, and innovation.

To succeed, we need ACCA and our suppliers to adhere to the highest standards of ethical and professional behaviour.

The overall objective of this supplier code of conduct is to share and articulate the standards we live by in ACCA, set out how we expect our suppliers to behave and work with us, and to demonstrate how, through a collective approach, we can jointly achieve outcomes to be proud of.

It is therefore intended as reciprocal commitment that sets out the standards and behaviours we expect of each other.

We acknowledge that the relevance to our suppliers will vary depending on the nature, geography and scale of the supply. As a minimum we expect our suppliers to comply with applicable laws and regulations. This includes protection of all human rights, the environment and acting ethically in conduct of business.

This code should be read by current and prospective suppliers to ACCA, and by their subcontractors involved in supporting primary contracts.

We look forward to working with you to create a vibrant future.

Helen Brand
Chief Executive, ACCA

'WE WANT TO WORK WITH SUPPLIERS WHO UNDERSTAND OUR PURPOSE AND SHARE OUR VALUES.'



OUR SUPPLIER CODE OF CONDUCT PRINCIPLES AND COMMITMENTS

The United Nations Sustainable Development Goals (UNSDGs) set out a shared vision to end poverty, fight inequality and in justice and tackle climate change by 2030.

ACCA is responding to the UN's call for a decade of action to deliver the global goals by setting out a number of specific commitments, click [here](#) to find out more.

1. SUSTAINABILITY AND BUSINESS ETHICS

We want to work with suppliers who aspire to these same standards in their operations enabling us to work together to manage the environmental, social and economic impacts of ACCA's supply chain and create a more sustainable future for all.

ACCA will:

We are committed to achieving our commitments to the UNSDGs through:

- Setting measures and developing action plans
- Continuous improvement of our practices
- Cultural change across our people and community
- Identifying high risk areas in our supply chain and engaging with suppliers for change consistent with our commitments

Consequently, we have revised our supplier selection and due diligence criteria to give preference to any product, service or supplier supportive of our commitments to the UNSDGs through:

- Promoting quality education (UNSDG 4)
- Championing gender equality and the reduction of inequalities (UNSDGs 5 and 10).
- Supporting decent work and economic growth (UNSDG 8)
- Working with your communities to support ethical, sustainable, and successful participation in the global economy (UNSDG 9)
- Reducing your carbon, and wider environmental, footprint through responsible consumption and production (UNSDGs 12 and 13)
- Maintaining the highest standards of professionalism, integrity, and ethics (UNSDG 16).
- Working with ACCA to address sustainability challenges across our supply chain (UNSDG 17)

What we expect of our suppliers:

We will encourage working with suppliers who:

- Have policies and processes in place to address sustainability challenges relevant to their operations
- Demonstrate the positive environmental, social, and economic impact of services provided to ACCA
- Show willingness to work with ACCA to support the delivery of our UNSDG commitments

This code of conduct is communicated throughout ACCA and available for public review. It will be reviewed to maintain relevance, monitor compliance, and drive continuous improvement.

Together we will achieve:

Proactive support of the 2030 Agenda for Sustainable Development as adopted by all United Nations Member States. This allows us to work towards the shared blueprint for peace and prosperity for people and the planet.

2. HEALTH, SAFETY & ENVIRONMENT

ACCA is committed to conducting our activities in a way that protects our employees, members, students and any others who may be impacted by what we do from harm or injury.

We are committed to protecting our planet by reducing our carbon emissions and minimising any other environmental impact we have in order to achieve our goal of being carbon net zero with a reduction (of 50%) by 2030 and net zero by 2045.

ACCA will:

- Ensure everyone understands their responsibility for the health, safety and wellbeing of our employees, members, students, and visitors in all of our locations, including our employees who work from home
- Work with our suppliers to ensure a safe supply chain
- Reduce our carbon footprint by conducting our activities in a way that achieves our UNSDGs commitments, contributes to a safer and more sustainable future by monitoring and reacting to the risks and opportunities associated with climate change
- Procure goods and services in a way that achieves value for money while minimising environmental impact
- Give greater emphasis in our assessment and selection of suppliers to sustainability criteria

What we expect of our suppliers:

- Assign the required resources to proactively manage the health, safety and wellbeing of all your employees, contractors and visitors who may be affected by your activities
- Ensure your employees are appropriately trained and therefore capable and competent
- Carry out your business activities with respect to the environment
- Work with us to provide sustainable and lower carbon alternatives where practicable
- Set challenging carbon reduction targets, manage and report on your environmental performance
- Ensure a process is in place to assess the impacts of climate change on your company
- Purchase products and services that are responsibly and ethically sourced
- Where possible we will engage with local businesses to support contract delivery

Together we will achieve:

- Comply with all applicable health, safety and environmental laws to create a safe environment for our employees, members, students and anyone else affected by our activities
- Proactively support our employees, members and students' health, safety and wellbeing
- Work together to reduce the impact of our activities on the environment and reduce our carbon emissions

3. HUMAN RIGHTS (ANTI-SLAVERY AND HUMAN TRAFFICKING)

Modern Slavery is a crime and a violation of human rights. There are various forms of Modern Slavery including servitude, forced and compulsory labour, exploitation and human trafficking.

These acts all deprive a person of their freedom in order to exploit them for personal or commercial gain.

ACCA is committed to acting ethically and with integrity in all our business dealings and relationships. We act on this commitment by implementing and enforcing effective systems and controls to ensure that modern slavery is not taking place in our organisation or in any of our supply chains.

As part of any contracting process with suppliers, we include prohibitions against the use of forced, compulsory or trafficked labour or anyone held in slavery or servitude. We expect that our suppliers will hold their own suppliers and business partners to the same high standards.

We aim to work with suppliers that share our commitments to modern slavery. To read more about ACCA's statement on modern slavery click [here](#).

ACCA's will:

- Commit to ensuring that ACCA is transparent and, as such, will comply with the Modern Slavery Act 2015
- ACCA has a zero-tolerance approach to modern slavery, and we are committed to acting ethically and with integrity in all our business dealings and relationships
- Responsibility for the prevention, detection and reporting of Modern Slavery in any part of our organisation or supply chain
- ACCA will deal promptly with any complaints relating to modern slavery
- Relationships with individuals or suppliers will be terminated if they are deemed to have breached the modern slavery statement

What we expect of our suppliers:

- Raise concerns about suspicions of Modern Slavery in any part of the supply chain at the earliest possible stage
- Not to subcontract the whole or any parts of the supplier's service to any third parties unless this has been agreed with ACCA ensuring that the suppliers' employees and where possible subcontractors have undergone proportionate screening with regard to modern slavery

Together we will achieve:

- Ethical business practices and policies that protect workers from being abused and exploited in their own organisation and global supply chains

4. DIVERSITY AND INCLUSION

At ACCA we recognise the value inherent to a diverse workforce and an inclusive work environment. In line with our values, we are committed to removing artificial barriers, creating connections, and embracing diversity.

We want to create opportunity for all and ensure that everyone working for ACCA feels supported at work and can be themselves. It is important we have mutual respect for the views of all our people.

We are committed to actively encouraging inclusion and diversity, finding ways of utilising both the similarities and the differences that exist to improve our organisation and help ensure our employees feel accepted and recognised for who they are and what they bring to ACCA. We will strive to truly represent the many and varied cultures in which we operate, drawing on our employees' different perspectives and experiences to add value.

ACCA wants to support all our people in order for them to help deliver our purpose and strategy. Therefore, any activities or interventions aimed at enhancing a culture of inclusion and

diversity at ACCA should be in the service of our people and strategy, not overshadow it leading to reputational risk. We will put the customer first in our thinking, actions and decisions.

We expect everyone who works for us to behave in a professional manner that respects the rights of others and contributes to an environment that is free from unlawful discrimination and harassment.

We are committed to eliminating unlawful discrimination, harassment and victimisation and ensuring no employee or applicant is treated less favourably than another based on race, caste or class, political or religious beliefs, ethnic or national origin, sex, age, pregnancy, marital or civil partnership status, disability, sexual orientation, trans-gender status, trade union activities or spent convictions of ex-offenders.

Working with diverse suppliers creates opportunity as well as equality. We aim to work with suppliers that share our commitments to advance diverse and inclusive workplaces.

4. DIVERSITY AND INCLUSION (continued)

ACCA's will:

- Demonstrate consideration, respect and understanding for all people working for ACCA, collaborating with others purposefully
- Recognise the value of inclusion and diversity in the workplace
- Ensure our behaviour at work does not unfairly discriminate against other ACCA employees
- Challenge and report any unacceptable behaviour
- Promote inclusion and diversity and set the tone for behaviour at ACCA, displaying a duty of care for the wellbeing of all employees
- Contribute positively to creating an organisation where differences are valued, and opportunities are open to all
- Deal promptly with any complaints
- Use only fair and objective criteria which is relevant to the ability to do the job in selection and assessment procedures
- Make fair, non-discriminatory decisions about all work-related matters including training and development, leave arrangements, hours of work, performance assessment, talent identification and restructuring. These decisions should be evidence based, maximising objectivity and minimising bias

What we expect of our suppliers:

- Encourage inclusion and diversity utilising both the similarities and the differences that exist to improve and help ensure employees feel accepted and recognised for who they are and what they bring to your organisation
- Respect the rights of others and contribute to an environment that is free from unlawful discrimination and harassment
- Commit to eliminate unlawful discrimination, harassment, and victimisation
- Be open to innovative and different opportunities

Together we will achieve:

- Inclusive workplaces where diversity is valued
- An inclusive approach to our supply chain that brings transparency to the process, opens up new and different options, brings innovative ideas, products and solutions to the supply chain
- Diversity in our supply chains which will help us together to make the best decisions and create better outcomes



5. INFORMATION SECURITY

Information Security is the practice of protecting information and information processing assets from unauthorised access, use, disclosure, disruption, modification, destruction, damage, manipulation, modification, interception and disruption.

This is done through the implementation of processes that ensures the confidentiality, integrity, and availability of information assets in whatever form. Information assets include people, processes, technology and systems, data, operational premisses and anything of value to the business which must be protected from harm.

Information security is critical to the operation of our organisation and all of our supplier organisations, therefore we set the highest standards when it comes to protection of all information assets, whether it's our information, that of our employees, suppliers or customers. This requires everyone to ensure they understand the importance of information security, so it is handled, processed, transferred and disposed of securely and in accordance with our Information

Security and Acceptable Use policies. ACCA information assets that is accessible or affected by suppliers must be protected throughout and even after the relationship/contracts have been terminated.

Regardless of the service provided, information security must always remain at the core and as such we have identified key considerations that must be observed by all before, during and after the relationship between the supplier and ACCA has ended. Not only will this help prevent any security incidents, it ensures that all risks to these assets are promptly addressed to protect each other's reputation.

Below, we have highlighted our commitment to security in supplier relationships, we have also highlighted our expectations of you as well as what we can both do as a collective to ensure information security is upheld by all.

ACCA will:

- Seek assurance in sourcing, to inform supplier selection decisions, as well as during the supplier management lifecycle
- Where information security is core to the contract delivery, we will insist on more robust assurances and guarantees, as well as embed specific contractual obligations which give clear accountability for the governance of information

5. INFORMATION SECURITY (continued)

- Through mandatory information security training and awareness initiatives, we will ensure our employees understand how they support the management of all information assets
- Ensure that adequate controls are identified very early on and applied to support secure access to ACCA's data and systems
- Ensure there is an agreed mechanism for fair and continuous supplier monitoring and management to confirm that there is compliance to ACCA security requirements.
- Inform you of any changes to our information security policies and engage with you on any parts that may impact on the services you deliver

What we expect of our suppliers:

- Evidence of established information security policy and procedures.
- Have embedded IT security controls, eg AV, patching, network security etc
- Have embedded physical security controls eg access control, monitoring
- Have embedded information security management processes such as asset management, information classification and handling as well as business continuity plans
- Conduct regular internal audits which assess associated risk

- Conduct regular Information and cyber security training for all staff and ensure there is continued and constant awareness and education opportunities through channels
- Completion of all security due diligence questionnaires etc
- Maintenance and evidence of any security certifications for the duration of contractual arrangement
- Ensure that ACCA is promptly notified of any security incidents where ACCA data might have been compromised be it suspected or actual
- Do not subcontract the whole or any parts of the supplier's service to any third parties unless this has been agreed with ensure that the suppliers' employees and where possible subcontractors have undergone proportionate screening and vetting processes

Together we will achieve:

- Consistently high standards to the availability, integrity and confidentiality of information shared or exchanged
- Ensure there are adequate procedures in place to reduce the risk of any information security incidents and breaches incidents
- To promote visibility and ensure that all through the relationship there are clearly defined and segregated roles and responsibilities
- A secure and robust relationship where there is always the trust to keep security front of mind



6. PRIVACY

Our **privacy promise** sets out the standards that our members, students, affiliates and partners can expect us to adhere to when they entrust us with their information.

By law, we are required to notify individuals on how we handle their personal data, and we need to inform them on their rights. More than that we want our practices to be transparent, open, and ethical.

In today's environment the threats towards individuals' personal data are increasing, so it's important that we are committed to protecting it. Our approach toward privacy is based on key principles which are at the core of most privacy regulations in the world, including the General Data Protection Regulation (GDPR). Based upon these widely recognised principles, **our data protection notice** outlines in length ACCA approach to privacy.

Our obligations won't stop when we deal with suppliers. We want them to apply the same principles and we always ensure that appropriate controls at their end are in place. If our students, affiliates, members have made choices with regards to the handling of their personal data then their choices will be passed onto our suppliers.

Before appointing any supplier who may collect, access, use or store personal data on behalf of ACCA, appropriate due diligence will be performed.

ACCA will:

- Clearly define our data sets, where ACCA is controller.
- Provide clear instructions as to how these data sets should be processed
- Answer any privacy related questions you may have as quickly as possible

What we require of our suppliers:

- Provide sufficient information and security safeguards to protect the personal data of our students, affiliates, members and partners. This may form part of a risk assessment carried out following our due diligence process
- Enter into a written contract with ACCA imposing data protection obligations on them and their suppliers (also known as "sub-processors") As a minimum, it will require our suppliers and partners to (a) process the relevant personal data under the contract only in accordance with ACCA's instructions, and (b) implement appropriate security measures to protect the relevant personal data
- Set up controls to check their sub-processors are complying with required security measures. This may take the form of formal audits, or other ongoing guarantees provided by the data processor

Together we will achieve:

- Protection for the privacy of individuals who entrust us with their personal data
- Compliance with relevant data protection and privacy laws in the countries in which we operate

7. BUSINESS CONTINUITY AND RESILIENCE

Disruptive and volatile times can impact our operations and the operations of our supply chain and future growth expectations.

We aim to ensure that through our strong supplier relationships and supplier management activities, we foresee operational impact and support one another in mitigating this impact. For ACCA we want to ensure sufficient resilience to cope when such events test that resilience.

ACCA will:

- Undertake due diligence during sourcing to help us understand a supplier resilience and ways of managing resilience
- Maintain open dialogue and transparency in relation to any ACCA changes, operationally or commercially which may directly or indirectly impact a supplier or partner contract
- Seek assurance from our critical and strategic suppliers on a recurring basis

What we expect of our suppliers and partners:

- In the case of our critical and strategic suppliers, continuity and exit plans will be developed and agreed as contractual deliverables
- Where Recovery Time Objectives (RTO) apply, our supplier and partners will maintain agreed service levels and open communication where challenges may test their ability to maintain these

Together we will achieve:

Give assurance to one another of our collective ability to remain resilient through periods of disruption.

8. ANTI-BRIBERY AND ANTI-CORRUPTION

It is our policy to conduct our business in an honest and ethical manner.

We take a zero-tolerance approach to Bribery and Corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter bribery and corruption.

As an organisation incorporated by Royal Charter in the United Kingdom (UK), ACCA's actions as an organisation are subject to the legislative measures embodied in the Bribery Act 2010, whether those actions take place within the UK or our national offices. Although various jurisdictions have differences in their treatment of bribery and corruption, we have taken the decision to hold ourselves to the highest standards globally. We will follow the standards of the UK Bribery Act 2010 unless local legislation prevails.

ACCA will:

- Never offer or accept bribes in order to further our position in the marketplace
- Not tolerate any form of bribery by, or of, its employees, agents or consultants or any person or body acting on its behalf. Giving, requesting, and receiving bribes and facilitation payments are prohibited
- No employee will suffer demotion, penalty, or other adverse consequences for refusing to pay bribes even if such refusal may result in ACCA losing business
- Invoke its disciplinary procedures where any employee is suspected of bribery. Any proven allegations of bribery may result in a finding of gross misconduct and immediate dismissal

What we expect of our suppliers:

- Have policies and processes in place to address anti-bribery and anti-corruption relevant to their operations
- Never offer, pay, solicit or accept bribes or permit others to do so in any form, including facilitation payments
- Allow ACCA to conduct proper due diligence when requested for services
- Report to ACCA any suspicions or attempts to bribe or solicit bribes

Together we will achieve:

- Compliance with all applicable anti-bribery / anti-corruption laws to create a safe environment for our employees and suppliers and partners
- Long term relationships with our suppliers and partners, by working with those who share our values and who are prepared to commit themselves to meeting the requirements of this Code of Conduct



Key Contact

For further information on any aspects of this Supplier Code of Conduct, please contact ACCA's Procurement team: **procurement@accaglobal.com**

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