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Date: Mon, Mar 22, 2010 6:17 PM
Subject: Public Comment submission on the 2010 USSC Proposed Amendments to the Sentencing Guidelines (Accenture)

United States Sentencing Commission
One Columbus Circle, N. E., Suite 2-500
Washington, D.C. 20002-8002
Attention: Public Affairs
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Dear Honorable Members of the Sentencing Commission:

Accenture is grateful for this opportunity to comment on the Sentencing Commission's 2010 Proposed Amendments to the Sentencing Guidelines, Policy Statements and Official Commentary. Our comments are focused upon specific proposed amendments to Chapter 8. We applaud the Commission's efforts to maintain the relevance and vibrancy of these critically important guidelines, and find many of the proposals to be quite positive.

We support the reinforcement of the importance of direct reporting to the board by responsible personnel, the clarifications regarding restitution, emphasis of the avoidance of conflicts of interest in the selection of monitors, and guidance regarding "the nature and operations of the organization with regard to particular ethics and compliance functions" in risk assessments.

However, the emphasis upon "document retention" may be unnecessarily prescriptive.

Records and Information Management (RIM) is one of perhaps more than 30 policy areas any given company may manage. The ranking of that area will vary by company and business model, but will not likely fall in the top tier for risk for the majority of organizations.

In particular, consider the phrase 7(A)(iv) "The nature and operations of the organization with regard to particular ethics and compliance functions. For example, all employees should be aware of the organization's document retention policies and conform any such policy to meet the goals of an effective compliance program under the guidelines and to reduce the risk of liability under the law."

Among a number of concerns we have heard discussed "in the industry" we would like to raise two:

* Terminology: The term "document retention" is somewhat dated, and speaks to just one aspect of a lifecycle approach to records management. We suggest the commission instead consider the term "records and information management" in this area.

* Resource use: The statement that "all employees should be aware of the document retention policies" may miss the mark. It would be a more efficient use of typically scarce ethics & compliance resources to allow organizations to determine the appropriate level of training required and target audience using a risk based approach.

Therefore, we invite the Commission to consider revising the example to underscore

the importance of robust records & information management policy and procedures to organizations and allow organizations to determine the best way to create and implement appropriate policy and training as they do today across many other important compliance areas.

Finally, for consideration as a future amendment, we invite the Commission to consider encouraging organizations to have a member of the governing authority have compliance and ethics expertise, an idea raised to the Securities and Exchange Commission in September 2009 by the Ethisphere Institute.

Very truly yours,
Jay C. Mumford, Ethics & Compliance Program Director

On behalf of Chad A. Fentress, Accenture Director of Compliance and Regulatory Matters
Thank you,
Jay

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