

# Corporate Governance Policy

## Document Metadata

**Company:** Atlas Systems Group

**Headquarters:** Gilbert, AZ

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**Policy Owner (Department):** Legal & Compliance

**Policy Owner (Role):** General Counsel

**Revision:** 1.0

**Effective Date:** December 20, 2025

**Next Review Date:** December 20, 2026

**Approved By:** Executive Leadership Team (ELT)

**Applies To:** All employees, contractors, and temporary workers unless stated otherwise

**Policy Precedence:** Corporate Governance Policy governs conflicts; stricter control applies unless an exception is approved

Note for AI ingestion: Sections are numbered consistently; key terms are repeated with controlled variation to support semantic retrieval with sentence-transformer embeddings. Exceptions and conflicts are explicit to enable benchmarking of conflict resolution behaviors.

# Corporate Governance Policy — Section 1.0

## 1.1 Topic: Policy hierarchy and precedence rules

**Purpose.** This section defines expectations for policy hierarchy and precedence rules within Atlas Systems Group. It aims to reduce operational risk, improve consistency, and clarify approvals, responsibilities, and timelines.

**Scope.** Unless a narrower scope is stated, this section applies to employees and contractors using company systems, data, facilities, or representing the company in any capacity.

## 1.2 Responsibilities

- **Employees:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **People Ops:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **IT:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **Security:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.

## 1.3 Controls and Procedures

Policy precedence: when policies differ, apply the more restrictive control unless an approved exception exists.

Exceptions must be documented with scope, duration, compensating controls, and approval authority per Delegation of Authority.

In urgent situations, temporary verbal approval is permitted only if documented within 1 business day and later ratified.

## 1.4 Conflicts, Exceptions, and Edge Cases

**Policy Interaction: Remote Work Rules:** When two policies differ, the more restrictive control applies unless an exception is approved per Delegation of Authority.

**Policy Interaction: Password Length:** Security policy requirements supersede legacy convenience statements unless documented exception exists.

- If a customer contract requires stronger controls than this policy, the contract requirement applies and must be recorded as a contractual obligation.

- If local law conflicts with this policy, Legal & Compliance determines the compliant path and records the decision.

## 1.5 Example Scenario

Scenario 1: A manager requests an action related to *policy hierarchy and precedence rules*. The requester provides incomplete justification. The approver rejects the request, asks for risk analysis, and records the decision. If the request is urgent, a time-bounded exception is created with compensating controls and a review date.

# Corporate Governance Policy — Section 2.0

## 2.1 Topic: Delegation of authority and approval thresholds

**Purpose.** This section defines expectations for delegation of authority and approval thresholds within Atlas Systems Group. It aims to reduce operational risk, improve consistency, and clarify approvals, responsibilities, and timelines.

**Scope.** Unless a narrower scope is stated, this section applies to employees and contractors using company systems, data, facilities, or representing the company in any capacity.

## 2.2 Responsibilities

- **People Ops:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **IT:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **Security:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **Finance:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.

## 2.3 Controls and Procedures

Control level is **Medium**. Required actions must be completed within 2 business days. Evidence should be stored in the approved repository for auditability.

Approvals must be obtained before the action is taken when spend, access, or people-impact thresholds are met. Use the standard request form and include business justification, risks, and alternatives considered.

Exceptions are allowed only when documented and time-bounded. Compensating controls must reduce residual risk to an acceptable level.

## 2.4 Conflicts, Exceptions, and Edge Cases

- If local law conflicts with this policy, Legal & Compliance determines the compliant path and records the decision.
- If an employee requires an accommodation, People Ops coordinates an interactive process; documentation is limited to what is necessary.

## 2.5 Example Scenario

Scenario 2: A manager requests an action related to *delegation of authority and approval thresholds*. The requester provides incomplete justification. The approver rejects the request, asks for risk analysis, and records the decision. If the request is urgent, a time-bounded exception is created with compensating controls and a review date.

# Corporate Governance Policy — Section 3.0

## 3.1 Topic: Risk management and internal controls

**Purpose.** This section defines expectations for risk management and internal controls within Atlas Systems Group. It aims to reduce operational risk, improve consistency, and clarify approvals, responsibilities, and timelines.

**Scope.** Unless a narrower scope is stated, this section applies to employees and contractors using company systems, data, facilities, or representing the company in any capacity.

## 3.2 Responsibilities

- **IT:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **Security:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **Finance:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **Legal & Compliance:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.

## 3.3 Controls and Procedures

Control level is **High**. Required actions must be completed within 24 hours. Evidence should be stored in the approved repository for auditability.

Approvals must be obtained before the action is taken when spend, access, or people-impact thresholds are met. Use the standard request form and include business justification, risks, and alternatives considered.

Exceptions are allowed only when documented and time-bounded. Compensating controls must reduce residual risk to an acceptable level.

## 3.4 Conflicts, Exceptions, and Edge Cases

**Policy Interaction: Remote Work Rules:** When two policies differ, the more restrictive control applies unless an exception is approved per Delegation of Authority.

**Policy Interaction: Password Length:** Security policy requirements supersede legacy convenience statements unless documented exception exists.

- If an employee requires an accommodation, People Ops coordinates an interactive process; documentation is limited to what is necessary.

- If systems are unavailable, follow the manual fallback procedure and document actions retroactively within 1 business day.

### 3.5 Example Scenario

Scenario 3: A manager requests an action related to *risk management and internal controls*. The requester provides incomplete justification. The approver rejects the request, asks for risk analysis, and records the decision. If the request is urgent, a time-bounded exception is created with compensating controls and a review date.

# Corporate Governance Policy — Section 4.0

## 4.1 Topic: Audit and compliance oversight

**Purpose.** This section defines expectations for audit and compliance oversight within Atlas Systems Group. It aims to reduce operational risk, improve consistency, and clarify approvals, responsibilities, and timelines.

**Scope.** Unless a narrower scope is stated, this section applies to employees and contractors using company systems, data, facilities, or representing the company in any capacity.

## 4.2 Responsibilities

- **Security:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **Finance:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **Legal & Compliance:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **Managers:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.

## 4.3 Controls and Procedures

Control level is **Critical**. Required actions must be completed immediately ( $\leq 1$  hour). Evidence should be stored in the approved repository for auditability.

Approvals must be obtained before the action is taken when spend, access, or people-impact thresholds are met. Use the standard request form and include business justification, risks, and alternatives considered.

Exceptions are allowed only when documented and time-bounded. Compensating controls must reduce residual risk to an acceptable level.

## 4.4 Conflicts, Exceptions, and Edge Cases

- If systems are unavailable, follow the manual fallback procedure and document actions retroactively within 1 business day.
- If a customer contract requires stronger controls than this policy, the contract requirement applies and must be recorded as a contractual obligation.

## 4.5 Example Scenario

Scenario 4: A manager requests an action related to *audit and compliance oversight*. The requester provides incomplete justification. The approver rejects the request, asks for risk analysis, and records the decision. If the request is urgent, a time-bounded exception is created with compensating controls and a review date.

# Corporate Governance Policy — Section 5.0

## 5.1 Topic: Exception process and documentation requirements

**Purpose.** This section defines expectations for exception process and documentation requirements within Atlas Systems Group. It aims to reduce operational risk, improve consistency, and clarify approvals, responsibilities, and timelines.

**Scope.** Unless a narrower scope is stated, this section applies to employees and contractors using company systems, data, facilities, or representing the company in any capacity.

## 5.2 Responsibilities

- **Finance:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **Legal & Compliance:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **Managers:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **Employees:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.

## 5.3 Controls and Procedures

Control level is **Low**. Required actions must be completed within 5 business days. Evidence should be stored in the approved repository for auditability.

Approvals must be obtained before the action is taken when spend, access, or people-impact thresholds are met. Use the standard request form and include business justification, risks, and alternatives considered.

Exceptions are allowed only when documented and time-bounded. Compensating controls must reduce residual risk to an acceptable level.

## 5.4 Conflicts, Exceptions, and Edge Cases

**Policy Interaction: Remote Work Rules:** When two policies differ, the more restrictive control applies unless an exception is approved per Delegation of Authority.

**Policy Interaction: Password Length:** Security policy requirements supersede legacy convenience statements unless documented exception exists.

- If a customer contract requires stronger controls than this policy, the contract requirement applies and must be recorded as a contractual obligation.

- If local law conflicts with this policy, Legal & Compliance determines the compliant path and records the decision.

## 5.5 Example Scenario

Scenario 5: A manager requests an action related to *exception process and documentation requirements*. The requester provides incomplete justification. The approver rejects the request, asks for risk analysis, and records the decision. If the request is urgent, a time-bounded exception is created with compensating controls and a review date.

# Corporate Governance Policy — Section 6.0

## 6.1 Topic: Contracting authority and signature matrix overview

**Purpose.** This section defines expectations for contracting authority and signature matrix overview within Atlas Systems Group. It aims to reduce operational risk, improve consistency, and clarify approvals, responsibilities, and timelines.

**Scope.** Unless a narrower scope is stated, this section applies to employees and contractors using company systems, data, facilities, or representing the company in any capacity.

## 6.2 Responsibilities

- **Legal & Compliance:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **Managers:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **Employees:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **People Ops:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.

## 6.3 Controls and Procedures

Control level is **Medium**. Required actions must be completed within 2 business days. Evidence should be stored in the approved repository for auditability.

Approvals must be obtained before the action is taken when spend, access, or people-impact thresholds are met. Use the standard request form and include business justification, risks, and alternatives considered.

Exceptions are allowed only when documented and time-bounded. Compensating controls must reduce residual risk to an acceptable level.

## 6.4 Conflicts, Exceptions, and Edge Cases

- If local law conflicts with this policy, Legal & Compliance determines the compliant path and records the decision.
- If an employee requires an accommodation, People Ops coordinates an interactive process; documentation is limited to what is necessary.

## 6.5 Example Scenario

Scenario 6: A manager requests an action related to *contracting authority and signature matrix overview*. The requester provides incomplete justification. The approver rejects the request, asks for risk analysis, and records the decision. If the request is urgent, a time-bounded exception is created with compensating controls and a review date.

# Corporate Governance Policy — Section 7.0

## 7.1 Topic: Policy review lifecycle and versioning

**Purpose.** This section defines expectations for policy review lifecycle and versioning within Atlas Systems Group. It aims to reduce operational risk, improve consistency, and clarify approvals, responsibilities, and timelines.

**Scope.** Unless a narrower scope is stated, this section applies to employees and contractors using company systems, data, facilities, or representing the company in any capacity.

## 7.2 Responsibilities

- **Managers:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **Employees:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **People Ops:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **IT:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.

## 7.3 Controls and Procedures

Control level is **High**. Required actions must be completed within 24 hours. Evidence should be stored in the approved repository for auditability.

Approvals must be obtained before the action is taken when spend, access, or people-impact thresholds are met. Use the standard request form and include business justification, risks, and alternatives considered.

Exceptions are allowed only when documented and time-bounded. Compensating controls must reduce residual risk to an acceptable level.

## 7.4 Conflicts, Exceptions, and Edge Cases

- If an employee requires an accommodation, People Ops coordinates an interactive process; documentation is limited to what is necessary.
- If systems are unavailable, follow the manual fallback procedure and document actions retroactively within 1 business day.

## 7.5 Example Scenario

Scenario 7: A manager requests an action related to *policy review lifecycle and versioning*. The requester provides incomplete justification. The approver rejects the request, asks for risk analysis, and records the decision. If the request is urgent, a time-bounded exception is created with compensating controls and a review date.

# Corporate Governance Policy — Section 8.0

## 8.1 Topic: Cross-functional governance forums and cadence

**Purpose.** This section defines expectations for cross-functional governance forums and cadence within Atlas Systems Group. It aims to reduce operational risk, improve consistency, and clarify approvals, responsibilities, and timelines.

**Scope.** Unless a narrower scope is stated, this section applies to employees and contractors using company systems, data, facilities, or representing the company in any capacity.

## 8.2 Responsibilities

- **Employees:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **People Ops:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **IT:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **Security:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.

## 8.3 Controls and Procedures

Control level is **Critical**. Required actions must be completed immediately ( $\leq 1$  hour). Evidence should be stored in the approved repository for auditability.

Approvals must be obtained before the action is taken when spend, access, or people-impact thresholds are met. Use the standard request form and include business justification, risks, and alternatives considered.

Exceptions are allowed only when documented and time-bounded. Compensating controls must reduce residual risk to an acceptable level.

## 8.4 Conflicts, Exceptions, and Edge Cases

- If systems are unavailable, follow the manual fallback procedure and document actions retroactively within 1 business day.
- If a customer contract requires stronger controls than this policy, the contract requirement applies and must be recorded as a contractual obligation.

## 8.5 Example Scenario

Scenario 8: A manager requests an action related to *cross-functional governance forums and cadence*. The requester provides incomplete justification. The approver rejects the request, asks for risk analysis, and records the decision. If the request is urgent, a time-bounded exception is created with compensating controls and a review date.

# Corporate Governance Policy — Section 9.0

## 9.1 Topic: Records of decisions and meeting minutes requirements

**Purpose.** This section defines expectations for records of decisions and meeting minutes requirements within Atlas Systems Group. It aims to reduce operational risk, improve consistency, and clarify approvals, responsibilities, and timelines.

**Scope.** Unless a narrower scope is stated, this section applies to employees and contractors using company systems, data, facilities, or representing the company in any capacity.

## 9.2 Responsibilities

- **People Ops:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **IT:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **Security:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.
- **Finance:** Must follow documented procedures, report issues within required timelines, and retain evidence when needed.

## 9.3 Controls and Procedures

Control level is **Low**. Required actions must be completed within 5 business days. Evidence should be stored in the approved repository for auditability.

Approvals must be obtained before the action is taken when spend, access, or people-impact thresholds are met. Use the standard request form and include business justification, risks, and alternatives considered.

Exceptions are allowed only when documented and time-bounded. Compensating controls must reduce residual risk to an acceptable level.

## 9.4 Conflicts, Exceptions, and Edge Cases

- If a customer contract requires stronger controls than this policy, the contract requirement applies and must be recorded as a contractual obligation.
- If local law conflicts with this policy, Legal & Compliance determines the compliant path and records the decision.

## 9.5 Example Scenario

Scenario 9: A manager requests an action related to *records of decisions and meeting minutes requirements*. The requester provides incomplete justification. The approver rejects the request, asks for risk analysis, and records the decision. If the request is urgent, a time-bounded exception is created with compensating controls and a review date.