

# Whistleblower Policy

## Document Metadata

**Company:** Atlas Systems Group

**Headquarters:** Gilbert, AZ

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

**Policy Owner (Role):** Ethics & Compliance Officer

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**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.

# **Whistleblower Policy — Section 1.0**

## **1.1 Topic: Purpose, scope, and protected reporting**

**Purpose.** This section defines expectations for purpose, scope, and protected reporting 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**

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.

## **1.4 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.

## **1.5 Example Scenario**

Scenario 1: A manager requests an action related to *purpose, scope, and protected reporting*. 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.

# **Whistleblower Policy — Section 2.0**

## **2.1 Topic: How to report (anonymous and named)**

**Purpose.** This section defines expectations for how to report (anonymous and named) 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 *how to report (anonymous and named)*. 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.

# Whistleblower Policy — Section 3.0

## 3.1 Topic: Non-retaliation commitment and examples

**Purpose.** This section defines expectations for non-retaliation commitment and examples 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

- 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 *non-retaliation commitment and examples*. 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.

# Whistleblower Policy — Section 4.0

## 4.1 Topic: Investigation lifecycle and confidentiality

**Purpose.** This section defines expectations for investigation lifecycle and confidentiality 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 *investigation lifecycle and confidentiality*. 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.

# Whistleblower Policy — Section 5.0

## 5.1 Topic: Evidence handling and recordkeeping

**Purpose.** This section defines expectations for evidence handling and recordkeeping 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

- 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 *evidence handling and recordkeeping*. 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.

# Whistleblower Policy — Section 6.0

## 6.1 Topic: Outcomes, remediation, and discipline

**Purpose.** This section defines expectations for outcomes, remediation, and discipline 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 *outcomes, remediation, and discipline*. 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.

# Whistleblower Policy — Section 7.0

## 7.1 Topic: Bad-faith reporting and consequences

**Purpose.** This section defines expectations for bad-faith reporting and consequences 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 *bad-faith reporting and consequences*. 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.

# Whistleblower Policy — Section 8.0

## 8.1 Topic: Management responsibilities and training

**Purpose.** This section defines expectations for management responsibilities and training 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 *management responsibilities and training*. 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.

# Whistleblower Policy — Section 9.0

## 9.1 Topic: FAQs and case examples

**Purpose.** This section defines expectations for faqs and case examples 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 *faqs and case examples*. 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.