

Procurement and Expense Policy

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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.

Procurement and Expense Policy — Section 1.0

1.1 Topic: Purchase request lifecycle and required fields

Purpose. This section defines expectations for purchase request lifecycle and required fields 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

Policy Interaction: Meal Expense Limit: Meal reimbursement limit is \$60 per person per day without pre-approval.

Exception Addendum: High-Cost Cities: Finance may approve up to \$90/day for high-cost cities when receipts are provided and pre-approval 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 *purchase request lifecycle and required fields*. 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.

Procurement and Expense Policy — Section 2.0

2.1 Topic: Spending tiers and approval matrix overview

Purpose. This section defines expectations for spending tiers and approval 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.

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 *spending tiers and approval 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.

Procurement and Expense Policy — Section 3.0

3.1 Topic: Preferred vendors and competitive bids

Purpose. This section defines expectations for preferred vendors and competitive bids 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: Meal Expense Limit: Meal reimbursement limit is \$60 per person per day without pre-approval.

Exception Addendum: High-Cost Cities: Finance may approve up to \$90/day for high-cost cities when receipts are provided and pre-approval 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 *preferred vendors and competitive bids*. 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.

Procurement and Expense Policy — Section 4.0

4.1 Topic: Corporate card rules and controls

Purpose. This section defines expectations for corporate card rules and 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.

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 (≤ 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 *corporate card rules and 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.

Procurement and Expense Policy — Section 5.0

5.1 Topic: Travel and meal expenses, receipts, and limits

Purpose. This section defines expectations for travel and meal expenses, receipts, and limits 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

Meal reimbursements are capped at \$60 per person per day without pre-approval and must include itemized receipts.

Alcohol is not reimbursable unless explicitly approved for client-hosted events; such approval must be documented in advance.

Exceptions: Finance may approve up to \$90/day for high-cost cities when pre-approved and supported by receipts.

5.4 Conflicts, Exceptions, and Edge Cases

Policy Interaction: Meal Expense Limit: Meal reimbursement limit is \$60 per person per day without pre-approval.

Exception Addendum: High-Cost Cities: Finance may approve up to \$90/day for high-cost cities when receipts are provided and pre-approval 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 *travel and meal expenses, receipts, and limits*. 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.

Procurement and Expense Policy — Section 6.0

6.1 Topic: Subscriptions and SaaS renewals

Purpose. This section defines expectations for subscriptions and saas renewals 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 *subscriptions and saas renewals*. 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.

Procurement and Expense Policy — Section 7.0

7.1 Topic: Conflict-of-interest checks for vendors

Purpose. This section defines expectations for conflict-of-interest checks for vendors 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 *conflict-of-interest checks for vendors*. 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.

Procurement and Expense Policy — Section 8.0

8.1 Topic: Reimbursements, timing, and dispute handling

Purpose. This section defines expectations for reimbursements, timing, and dispute handling 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 (≤ 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 *reimbursements, timing, and dispute handling*. 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.

Procurement and Expense Policy — Section 9.0

9.1 Topic: Exceptions, high-cost city addendum, and examples

Purpose. This section defines expectations for exceptions, high-cost city addendum, 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.

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 *exceptions, high-cost city addendum, 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.