

ASPRS CODE OF GOVERNANCE AND MANAGEMENT ETHICS

Approved by ASPRS Board of Directors

May 5, 2006

The American Society for Photogrammetry and Remote Sensing (ASPRS) maintains policies and procedures (hereafter referred to as our Code) that represent both the code of ethics and the code of business conduct for directors, officers, volunteers and employees. The Code is posted on the ASPRS intranet site.

ASPRS requires the highest standards of ethical conduct by each volunteer and staff member as they perform their duties and engage in fulfilling the mission of the Society. The organization requires that every volunteer and staff member exhibit the highest standards of professionalism, honesty, and integrity, and that the activities and services provided by ASPRS are accomplished in a fair and equitable manner. It is the purpose of this Code to detail the ethical standards under which we agree to operate.

The ASPRS Executive Committee will review any issues under the Code involving the Executive Director, appointed or elected officer, elected director or volunteer and will report its findings to the Board. The Executive Director will review any issues under the Code involving a staff member and will report the findings to the ASPRS Board of Directors. The Board does not envision that any waivers of the Code will be granted, but should a waiver occur it will also be promptly disclosed to the Board.

The Code consists of the **Ethics Policy**, the **Conflicts of Interest Policy**, the **Corporate Assets Policy**, the **Whistleblower Policy**, and the section below called, "**Procedures and Open Door Communication**." The Code follows:

Ethics Policy

The policy of ASPRS is to comply fully with all governmental laws, rules, and regulations applicable to its business. However, the Society's Ethics Policy does not stop there. Even where the law is permissive, the Society chooses the course of highest integrity. A well-founded reputation for scrupulous dealing is recognized as a priceless organizational asset.

The Society cares how results are obtained, not just that they are obtained. Directors, officers, and employees should deal fairly with each other and with the Society's members, suppliers, customers, competitors, and other third parties.

The Society expects compliance with its standard of integrity throughout the organization and will not tolerate employees who achieve results at the cost of violation of law or who deal unscrupulously. The Society's directors and officers support, and expect the organization's employees to support, any employee who passes up an opportunity or advantage that would sacrifice ethical standards.

It is the Society's policy that all transactions will be accurately reflected in its books and records. This, of course, means that falsification of books and records and the creation or maintenance of any off-the-record bank accounts are strictly prohibited. Employees are expected to record all transactions accurately in the organization's books and records, and to be honest and forthcoming with the Society's independent auditors.

The Society expects candor from employees at all levels and adherence to its policies and internal controls. One harm which results when employees conceal information from higher management or the auditors is that other employees think they are being given a signal that the organization's policies and internal controls can be ignored when they are inconvenient. That can result in corruption and

demoralization of an organization. The organization's system of management will not work without honesty, including honest bookkeeping, honest budget proposals, and honest economic evaluation of projects.

It is the Society's policy to make full, fair, accurate, timely, and understandable disclosure in reports and documents that the organization files. All employees are responsible for reporting material information known to them to the Executive Director, who is responsible for making disclosure decisions.

Conflicts of Interest Policy

It is the policy of ASPRS that directors, officers, and employees are expected to avoid any actual or apparent conflict between their own personal interests and the interests of the Society. A conflict of interest can arise when a director, officer, or employee participates in decisions, takes actions, or has personal interests that may interfere with his or her objective and effective performance of work for the organization. For example, directors, officers, and employees are expected to avoid actual or apparent conflict in dealings with members, suppliers, customers, competitors, government agencies, and other third parties. This policy is implemented through the ASPRS Conflict of Interest Policy and Procedures document.

Corporate Assets Policy

It is the policy of ASPRS that directors, officers, volunteers and employees are expected to protect the assets of the Society and use them efficiently to advance the interests of the organization. Those assets include tangible assets and intangible assets, such as confidential information of the Society. No director, officer, volunteer or employee should use or disclose at any time during or subsequent to employment or other elected or appointed service to the Society, without proper authority or mandate, confidential information obtained from any source in the course of the Society's business. Examples of confidential information include nonpublic information about the Society's sources of revenue, financial forecasts, business strategies, and privileged personnel information.

Whistleblower Policy

The Whistleblower Policy is intended to encourage and enable officers, directors, volunteers and employees to report concerns regarding questionable or improper accounting, internal accounting controls, and auditing matters, and violations of the ASPRS Code of Conduct. With this goal in mind, no individual, who in good faith reports a concern, shall be subject to harassment, retaliation or other adverse employment or volunteer consequence for reporting that concern. A volunteer or employee who retaliates against someone who has reported a concern in good faith is subject to discipline, up to and including dismissal as a volunteer or employee.

All concerns will be reported to the Audit Committee in accordance with the procedures set forth herein. The Audit Committee shall be responsible for investigating reported concerns and making appropriate recommendations to the Board. Directors, officers and other volunteers should submit their concerns in writing to the Chair of the Audit Committee. Employees should follow the procedures in the ASPRS Employee Guide and Personnel Policy Manual

Any director, other volunteer or employee may report a concern on a confidential basis or anonymously. All reported concerns will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. The Audit Committee shall address all reported concerns. The Chair of the Audit Committee shall immediately notify the Audit Committee, the ASPRS President, and the Executive Director. Unless the concern is reported anonymously, the Chair will notify the sender and acknowledge receipt of the concern within five (5) business days, if possible.

The Audit Committee will promptly investigate all reports and appropriate corrective action will be recommended to the Board, if warranted by the investigation. In addition, action taken must include a conclusion and, except for concerns reported anonymously, follow-up with the complainant for complete closure of the concern. The Audit Committee has the authority to retain outside legal counsel, accountants, private investigators, or other resources deemed necessary to conduct a full and complete investigation of the allegations.

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting, internal controls or auditing practice, or a violation of the Code of Conduct. The act of making allegations that prove to be unsubstantiated, or that have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Disclosure of reports of concerns to individuals not involved in the investigation will be viewed as a serious offense and may result in discipline, up to and including dismissal from volunteer position or terminations of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Those elements of this policy applicable to employees will also be published in the ASPRS Employee Guide and Personnel Policy Manual.

Procedures and Open Door Communication

ASPRS encourages employees to ask questions, voice concerns, and make appropriate suggestions regarding the business practices of the organization. Employees are expected to report promptly to management any suspected violations of law, the Society's policies, and the Society's internal controls, so that appropriate corrective action may be taken. The Society promptly investigates reports of suspected violations of law, policies, and internal control procedures.

Normally, an employee should discuss such matters with the employee's immediate supervisor. Each supervisor is expected to be available to subordinates for that purpose. If an employee is dissatisfied following review with the employee's immediate supervisor, that employee is encouraged to request further reviews, in the presence of the supervisor or otherwise. Reviews should continue to the level of management appropriate to resolve the issue.

Suspected violations of law or the Society's policies involving the Executive Director, an officer, director or volunteer, as well as any concern regarding questionable accounting or auditing matters, should be referred directly to the Board through the Treasurer, President, or other elected officer, who will initially review the issue and will then refer the matter to the Board of Directors. All complaints concerning accounting, internal accounting controls, or auditing matters will be referred to the Audit Committee of the Board.

Waivers

It is recognized that there may be questions about the application of these policies to specific activities and situations. In cases of doubt, directors, officers, and employees are expected to seek clarification and guidance. In those instances where the organization, after review, approves an activity or situation, the Society is not granting an exception or waiver but is determining that there is no policy violation. If the organization determines that there is or would be a policy violation, appropriate action is taken.