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VENDOR NUMBER: 7000221097

CONSULTANT CONTRACT

BETWEEN

BRAWLEY TEMPLETON, LLC

AND

SC DEPARTMENT OF REVENUE

This Consultant Contract shall be effective as of April 1, 2015, between the South Carolina Department of Revenue (SCDOR) and the Brawley Templeton, LLC (Consultant).

The parties to this Contract agree as follows:

A. SCOPE OF SERVICES: Upon request, and within a reasonable period of time, provide advice and counsel to SCDOR concerning issues involving waste, information technology systems, and efficiency initiatives.

These issues may include, but are not limited to, the following: information system detection and security from Budget and Control Board IT Security Initiative and agency legislative and federal administrative matters.

B. TIME OF PERFORMANCE: This contract is effective from April 1, 2015, and renews automatically month to month through December 31, 2015, unless cancelled in writing by either party with 30 days notice.

C. COMPENSATION:  
1. SCDOR agrees to compensate Consultant for the provision of services described in Section A above at the rate of \$12,500.00 monthly to be direct deposited the last day of each month beginning on April 30, 2015.

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2. All related costs incurred in the performance of services under this Contract, including travel expenses, will be reimbursed pursuant to the State of South Carolina travel regulations.

E. TERMS AND CONDITIONS

1. Any changes to this Contract are considered an amendment to the Contract, which must be mutually agreed to and executed in the same manner as the contract.

2. SCDOR agrees to defend and hold harmless the Contractor for actions related to or in the SCOPE OF SERVICES in the Contract.

3. No person shall be excluded from participation in, be denied the benefits of, or be subjected to discrimination in relation to any activities carried out under this Contract on the grounds of race, age, health status, handicap, color, sex, religion, or national origin. This includes the provision of language assistance services to individuals of limited English proficiency eligible for services provided by SCDOR.

4. The Contract, any dispute, claim, or controversy relating to the agreement and all the rights and obligations of the parties shall, in all respects, be interpreted, construed, enforced and governed by and under the laws of the State of South Carolina.

5. Consultant certifies that it has not been debarred or suspended under the OMB Circular A-133 Compliance Supplement or otherwise from doing business with any governmental entity.

6. In no way should the relationship described herein be construed as an employer-employee relationship. A statement of non-employee compensation will be provided yearly and the Consultant will be responsible for self employment taxes thereon.

7. The Consultant will be required to sign SCDOR's Confidentiality Agreement.

Any unauthorized disclosure of confidential information may result in termination of this contractual relationship with SCDOR and may be


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grounds for fines, penalties, imprisonment, civil suit, or debarment from doing business with the State.

The parties to this Contract hereby agree to any and all provisions of the Contract as stipulated above.

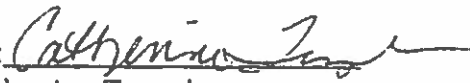
**SOUTH CAROLINA DEPARTMENT OF REVENUE**

300A Outlet Pointe Blvd.  
Columbia, SC 29201

By:   
James McCutchen, Esq.  
SCDOR Office of General Counsel

Date: 4/23/2015

**BRAWLEY TEMPLETON, LLC**  
34 Saturday Road  
Mt. Pleasant, SC 29464

By:   
Catherine Templeton

Date: 4/23/2015

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## South Carolina Department of Revenue Confidentiality & Disclosure Requirements

(Revised: October 2014)

Department of Revenue (Department) employees, independent contractors, contractors or any third party, both individuals and entities, that are provided access to confidential tax information, federal tax information or the Department's computer systems and to the information contained in those systems (hereinafter collectively referred to as "confidential information") have a continuing legal duty to maintain the confidentiality of such information and to prevent the improper disclosure of this information.

**Significant consequences apply to persons who disclose confidential information received by the Department from taxpayers. These consequences may include civil and criminal penalties, imprisonment, loss of your job, or if you are a contractor, loss of your employer's contract with the Department. Therefore, it is important that you understand the requirements outlined in this document you are signing.**

Disclosure is the making known of confidential information to any person in any manner. Disclosures are usually made either orally or in writing; however, disclosures can be made by action, as when you show someone a printout that contains confidential information. Just as you would not like for your friends or relatives to have information contained on your income tax return, your elected officials have seen fit to pass revenue laws protecting all taxpayers' rights to privacy. The Department and you have a legal obligation to ensure the confidentiality of all confidential information that is protected by law or Department policy. Since the penalties for improper disclosure are severe, it is imperative that you be extremely careful while handling or disclosing confidential information.

By statute, most information maintained by the Department about specific individuals and businesses is confidential. However, the Department by policy requires that all tax and non-tax information received, maintained or generated by the Department or the Internal Revenue Service (IRS) be kept confidential unless the information has been determined to be non-confidential by the Department, the Disclosure Officer or Legal Counsel. Even the fact that a specific taxpayer did or did not file a return is confidential. You should not discuss confidential information with anyone unless it is job related and even then, not outside the workplace.

Section 12-54-240(A), as well as Sections 12-21-6040 and 48-30-70 restrict the disclosure of information contained on certain returns or reports filed with the Department. Under the law, except in accordance with proper judicial order or as otherwise provided by law, it is unlawful to disclose in any manner any particulars set forth in any return or report to be filed with the Department. These provisions apply to taxes such as income taxes, withholding, bank taxes, building and loan association taxes, estate and generation skipping transfer taxes, corporate license fees, admissions taxes, state and local sales and use taxes, casual excise taxes, marijuana and controlled substances taxes, and forest products taxes. You should check with your supervisor, the Department's Disclosure Officer or the Department's Legal Counsel before releasing any confidential information or personal information to a third party who is not the taxpayer or his legally authorized representative.

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In accordance with Section 12-54-240(A), any person making unauthorized disclosure of such information is guilty of a misdemeanor and, upon conviction, must be punished by a fine of up to \$1,000.00 or by imprisonment up to one year, or both. If you are an employee of the State, you will be dismissed from your job and will not be able to hold any public office in this State for a period of five years thereafter. If you are an officer or an employee of a company retained by the State on an independent contractor basis, the applicable contract will be immediately terminated and your company is not eligible to contract with the State for a period of five years thereafter. Similarly, Sections 12-21-60-40 and 48-30-70 make the disclosure of confidential information punishable by imprisonment, a fine, or both.

Section 8-13-725(B) provides that Department employees may not examine a taxpayer's tax return if the purpose of the examination is improper or unlawful. This section prohibits "browsing" through taxpayers' tax returns. Violation of this provision is punishable by a fine of up to \$5,000.00, by imprisonment of up to five years, or both.

The Department develops, tests and maintains procedures to safeguard the security of Federal Tax Information against all possibility of intentional or accidental disclosure to unauthorized persons. You are responsible for understanding and complying with the Department's security policies and procedures for the safeguarding of Federal Tax Information and must annually certify your understanding of these policies and procedures. Your duty to protect Federal Tax Information continues after you leave employment with the Department or if an independent contractor, contractor or any other third party, your duty continues after your association with the Department ends.

Internal Revenue Code (IRC) Section 6103 prohibits the disclosure of information contained on federal tax returns and reports. In handling Federal Tax Information obtained from the IRS, unlawful disclosure of returns or return information is punishable under the criminal and civil provisions of Sections 7213, 7213A and 7431 of the IRC. Pursuant to Section 7213, any willful unauthorized disclosure of this information is a felony punishable by a \$5,000.00 fine, or imprisonment of up to five years, or both, together with the costs of prosecution. Moreover, pursuant to Section 7213A, any willful unauthorized inspection of returns or return information is punishable upon conviction by a fine of up to \$1,000.00, imprisonment of up to one year, or both, together with the costs of prosecution. Additionally, Section 7431 permits a taxpayer to bring an action for civil damages against you for an unauthorized disclosure of return or return information whether the disclosure was deliberate or negligent. A taxpayer may recover punitive damages, as well as actual damages, the costs of the action, and sometimes attorney fees. However, in no case is a taxpayer entitled to recover less than the sum of \$1,000.00 in damages for each instance of unauthorized disclosure and or inspection. Additionally, under Section 12-54-220, any information that is obtained from either the IRS or other states is not subject to disclosure.

The Department fulfills its policy to safeguard IRS Federal Tax Data by keeping all IRS data totally segregated from all other Department application programs, databases and file folders, or if commingled, by treating the commingled information as if it were IRS data, access to federal tax information must be limited to those persons whose official duties require such access to

perform their official duties; and the Department has implemented all necessary standards, policies and procedures to safeguard against unauthorized access. You are responsible for understanding and complying with these standards, policies and procedures.

You also have a duty to protect, keep confidential and not to disclose any information regarding the Department's computer or information systems including all infrastructure, hardware, all software and software documentation, utilized by the Department, whether the same is owned by, leased by or licensed to the Department. In the performance of these duties you must: take precautions to prevent improper access to any passwords, user identifications, or other information that may be used to access the Department's computer systems and to strictly comply with all Department policies and standards relating to use and security of the Department's information resources; limit access to information contained in Department computer systems only to persons who are authorized to view it or receive it and avoid sharing, recording, transmitting, altering or deleting the information except as required in the performance of my duties; treat all systems information, including, but not limited to, systems design, software and hardware components, and any other Information Technology information as confidential; and not take any steps to reverse engineer, translate, disassemble or decompile any machine or object code to derive a source code.

If you have questions as to your specific duties and responsibilities hereunder, please see your immediate supervisor or contact the Department's Disclosure Officer, Chief Information Security Officer or Legal Counsel. If you would like to have copies of the code sections discussed in this statement, please advise your supervisor.

*I hereby certify that I have read this document, I understand all of the confidentiality and disclosure provisions within it, I understand my legal obligations and the Department's policies and procedures with respect to the protection of confidential information, and I understand that if I make unauthorized inspections or disclosures, I may be fined and/or imprisoned, my employment or contract will be terminated, and I may be sued.*

Catherine Templeton

April 21, 2015

\_\_\_\_\_  
Name Printed

  
Signature

\_\_\_\_\_  
Date

  
Witnessed by

April 21, 2015


\_\_\_\_\_  
Date

JUSTIFICATION FOR  
SOLE SOURCE PROCUREMENT

SOLE SOURCE CHECKLIST

Based upon the following determination, the proposed procurement action described below is being procured pursuant to the authority of Section 11-35-1560 of the South Carolina Procurement Code and 19-45.2105 of the Rules and Regulations, 1976 South Carolina Code of Laws.

This agency proposes to procure IT security, legislative, and efficiency consulting services from Brawley Templeton, LLC. Catherine Templeton is the only individual who can provide these services to the Department based on SCIOR's specific security requirements and Ms. Templeton's extension work history as the Director of the South Carolina Department of Health and Environmental Control.

4/23/15      SC Dept. of Revenue            Director  
DATE      GOVERNMENTAL BODY      AUTHORIZED SIGNATURE      TITLE

- NOTES:
- (1) Enter description of goods or services to be procured.
  - (2) Enter name of sole source contractor.
  - (3) Enter the determination and basis for sole source procurement.

The Drug-free Work Place certification must be obtained for sole source procurements greater than \$50,000.