

SETTLEMENT AGREEMENT

This Settlement Agreement (the “Agreement”) is made and entered into by and among the City of Philadelphia Board of Ethics (the “Board”); J. Shane Creamer, Jr., the Executive Director of the Board (the “Executive Director”); and Tata Consultancy Services (“TCS” or “Respondent”), collectively referred to as “the Parties,” each a “Party.”

RECITALS

- A. The Board is an independent, five-member board of the City of Philadelphia established in 2006 by voter approval of an amendment to the Philadelphia Home Rule Charter (the “Charter”). Pursuant to Section 4-1100 of the Charter and Chapter 20-1200 of the Philadelphia Code (the “Code”), the Board is charged with administering and enforcing Philadelphia’s lobbying law.
- B. TCS is a technology company specializing in information technology services and consulting.
- C. TCS was a registered principal for the calendar year 2023 and calendar year 2024 for purposes of the City of Philadelphia’s Lobbying Law.

The City’s Lobbying Law: City Code Chapter 20-1200 & Board Regulation No. 9

- D. Philadelphia’s lobbying law is found at Chapter 20-1200 of the Code and Board Regulation No. 9 (“Regulation No. 9”), which provides a detailed interpretation of Chapter 20-1200 (the “Lobbying Law”).
- E. A “principal” is an individual, association, corporation, partnership, business trust or other person that engages in lobbying on its own behalf or on whose behalf a lobbying firm or lobbyist engages in lobbying. Regulation No. 9, ¶ 9.1(z). Principals are required to register with the Board within ten days of incurring expenses for lobbying in that quarter of a calendar year exceeding \$2,500. *Id.* at ¶ 9.2(a).
- F. A “direct communication” is a communication by a lobbyist, lobbying firm, or principal to a City officer or employee, the purpose or foreseeable effect of which is to influence legislative or administrative action. *Id.* at ¶ 9.1(i).
- G. An “indirect communication” is an effort to encourage others, including the general public, to take action, the purpose or foreseeable effect of which is to directly influence legislative or administrative action, such as letter-writing campaigns, mailings, telephone banks, print and electronic media advertising, billboards, publications and educational campaigns on public issues, but not including regularly published periodic newsletters primarily designed for and distributed to members of a bona fide association or charitable or fraternal nonprofit corporation. *Id.* at ¶ 9.1(p).
- H. An “office expense” is an expenditure for an office, equipment or supplies, utilized for lobbying. *Id.* at ¶ 9.1(v).

- I. A “personnel expense” is an expenditure for salaries or other forms of compensation, benefits, vehicle allowances, bonuses and reimbursable expenses paid to lobbyists, lobbying firms, lobbying staff, research and monitoring staff, consultants, publications and public relations staff, technical staff, or clerical and administrative support staff. *Id.* at ¶ 9.1(x).
- J. Regulation No. 9, Paragraph 9.9 requires registered principals to electronically file an expense report with the Board for each quarter in a calendar year, beginning with the quarter in which it registers. If a registered principal’s lobbying expenses are \$2,500 or less in a given quarter, the principal may, in lieu of a report, file a statement so stating. *Id.*
- K. Regulation No. 9, Paragraph 9.13 requires that in an expense report, the principal must disclose its expenditures incurred that quarter for direct communications, indirect communications, and gifts, transportation, hospitality and lodging to City officers and employees as well as detailed information about the nature of those expenditures.
- L. Regulation No. 9, Paragraphs 9.13(b) and (c) require that the disclosure of total expenses during the quarter for direct and indirect communications, respectively, include related personnel expenses and office expenses.
- M. Regulation No. 9, Paragraph 9.13(b) requires the disclosure of the nature of direct communications, including a description of each specific administrative action or legislative action (including bill number, if any) that was the subject of such communications, the position taken, and the names of any City officer or employee to whom communications were directed and his or her department or agency.
- N. Regulation No. 9, Paragraph 9.13(c) further requires the disclosure of the nature of indirect communications, including a description of each specific administrative action or legislative action (including bill number, if any) that was the subject of such communications, the position taken, a description of the persons or groups to whom the indirect communication was directed, and the method used for the indirect communication.
- O. Code § 20-1205(8)(a)(.11) and Regulation No. 9, Paragraph 9.24(d) state that a principal shall not make a material misstatement or omission on a registration statement or expense report filed with the Board.
- P. A violation of the lobbying law is subject to a civil monetary penalty of \$1,000 per violation that shall be increased or decreased with mitigating or aggravating factors. Regulation No. 9, ¶ 9.27.

Background

- Q. In 2024, the Board received information suggesting that TCS may not have disclosed all of its lobbying activity. The Executive Director opened an investigation in which the Board’s enforcement staff subpoenaed documents and interviewed witnesses relating to TCS’ lobbying activities.

- R. As a registered principal for purposes of the City of Philadelphia’s Lobbying Law (registration number P01843) in calendar years 2023 and 2024, TCS filed an expense report with the Board for each quarter in 2023 and 2024 (the “Expense Reports”). During that time period, TCS was under contract with an outside lobbying firm that agreed to be “responsible for registering and filing timely reports with federal, state, and local government, as required by law or regulation, in connection with its activities on behalf of TCS.”
- S. The investigation found that each of the eight Expense Reports made material misstatements because the amount of “Total Expenditures for Direct Communications” disclosed only included TCS’ payments to lobbying consultants and did not reflect TCS’ office and personnel expenses related to those communications.
- T. The investigation also found that the Expense Reports omitted descriptions of direct and indirect communications to City officials related to TCS’ technology and software offerings in each quarterly report of calendar year 2023 and the reports for quarters 1, 2 and 4 of calendar year 2024.
- U. At the request of the Board Staff, TCS initially amended the Expense Reports on October 17, 2025. After further conferring with Board staff, TCS made additional amendments to the Expense Reports on February 2, 2026. The amended Expense Reports now include all required details about direct communications and all office and personnel expenses associated with those communications.
- V. TCS fully cooperated with the Board’s investigation and resolution of the issues described in the Agreement.
- W. The Parties desire to enter into the Agreement in order to resolve the issues described herein.

AGREEMENT

The Parties hereby agree to the following:

- 1) **Recitals.** The Recitals above are made part of this Agreement as if fully set forth herein.
- 2) **Civil Monetary Penalties.** By making material misstatements and omissions in each of the eight (8) Expense Reports, TCS violated the requirements of Philadelphia Code Section 20-1205(8)(a)(.11) and Regulation No. 9, Paragraph 9.24(d). Pursuant to this Agreement, the civil monetary penalty is \$8,000.
- 3) **Payment.** Within 14 days of the effective date of this Agreement, TCS agrees to pay the civil penalty of \$8,000.00. Any payments due on a weekend or holiday shall be delivered no later than the next business day after such weekend or holiday. Payment shall be by check or money order made payable to the City of Philadelphia and delivered pursuant to the above schedule to the Board’s office at the following address:

City of Philadelphia Board of Ethics
One Parkway Building
1515 Arch Street
18th Floor Philadelphia, PA 19102

- 4) **Respondent Release.** TCS releases and holds harmless the Board and its staff from any potential claims, liabilities, and causes of action arising from the Board's investigation, enforcement, and settlement of the matter described in this Agreement.
- 5) **Board Release.** In consideration of the above and in exchange for TCS' compliance with the terms of this Agreement, the Board waives any further penalties or fines against TCS for the violation described in this Agreement.
- 6) **Public Statements.** The Parties shall not make any public statements that are inconsistent with the terms of the Agreement.
- 7) **Fees and Costs of Judicial Enforcement.** If the Board is forced to seek judicial enforcement of any part of this Agreement, and prevails, TCS shall be liable for attorneys' fees and costs reasonably expended in enforcing compliance with the Agreement. Fees for time spent by Board or City attorneys shall be calculated based upon standard and customary billing rates in Philadelphia for attorneys with similar experience.
- 8) **Integration.** This Agreement contains the entire agreement between the Parties.
- 9) **Board Approval.** The Executive Director or their designee shall submit a signed copy of the Agreement to the Board for approval.
- 10) **Effective Date.** The Agreement shall become effective only by approval of the Board. The effective date of the Agreement shall be the date the Board Chair signs the Agreement.
- 11) **Board Rejection.** If the Board rejects the proposed Agreement, presentation to and consideration of this Agreement by the Board shall not preclude the Board or its staff from participating in, considering, or adjudicating an administrative enforcement action relating to matters described in this Agreement. If the Board rejects the proposed Agreement, nothing in the proposed Agreement shall be considered an admission by any party and, except this paragraph, nothing in this Agreement shall be effective.
- 12) **Publication.** If the Board approves the proposed Agreement, the Board shall make this Agreement available to the public as required by Board Regulation 2.27 by posting a copy to the Board's website.

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In witness of the foregoing, the Parties hereto have caused their duly authorized representatives to execute this Agreement on the dates set forth below

3/27/26
Date

**By the Executive Director of
the Board of Ethics:**



J. Shane Creamer, Jr., *Executive Director*

March 26, 2026
Date

By Tata Consultancy Services:

DocuSigned by:


Chandrika Shrinivasan, *Business Unit
Head, U.S. Public Services*

3/27/2026
Date

**Approved by the members of
the Board of Ethics:**



Michael H. Reed, *Chair*