STATE OF ALABAMA
COUNTY OF MONTGOMERY

AMENDMENT TO CONTRACT

This amendment to the contract is made and agreed upon by the **Alabama Department of Economic and Community Affairs**, hereinafter referred to as the "Department," and **Horne LLP**, hereinafter referred to as the "Contractor." The parties agree to amend the original contract as follows:

Due to the acquisition of Horne LLP by BDO USA, P.C. ("BDO"), as evidenced by Attachment l to this amendment all references to "Horne LLP" shall be amended to read "BDO Government Services, LLC" ('BDO GS').

Paragraph 16. AUDIT REQUIREMENTS shall be amended to read:

"All subrecipients of Federal funds must follow the Audit Requirements in the Office of Management and Budget Uniform Administrative Requirements (2 C.F.R. Part 200, subpart F). Subrecipients that expend $1,000,000 or more during their fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of 2 C.F.R. Part 200. All entities that have a single audit must submit the reporting package and data collection form to the Federal Audit Clearinghouse in accordance with 2 C.F.R. § 200.512. Additionally, if any subrecipient receives more than $500,000, collectively, in State General Fund appropriations in its fiscal year, from ADECA, it must have an audit in accordance with Government Auditing Standards (the Yellow Book) and Generally Accepted Auditing Standards established by the American Institute of Certified Public Accountants.

Nothing contained in this Agreement shall be construed to mean that ADECA cannot utilize its auditors regarding limited scope audits of various ADECA funds. Audits of this nature shall be planned and carried out in such a way as to avoid duplication or not to exceed the audit coverage limits as stated in the said Uniform Administrative Requirements.

Copies of all required audits must be submitted to ADECA and the Alabama Department of Examiners of Public Accounts. Copies may be transmitted by email or traditional mail, at the following addresses:

audit@adeca.alabama.gov	Alabama Department of Economic and Community Affairs ATTENTION: Chief Auditor 401 Adams Avenue P.O. Box 5690 Montgomery, AL 36103-5690
central.records@examiners.alabama.gov	Alabama Department of Examiners of Public Accounts ATTENTION: Audit Report Repository P.O. Box 302251 Montgomery, AL 36130-2251"

Paragraph 19. DISCLOSURE STATEMENT shall be amended to read:

"Unless otherwise exempt under Ala. Code § 41-16-82, a disclosure statement must be submitted to the Department for all grant proposals in excess of $25,000.00 and all proposed contracts that meet or exceed the threshold for bid or other formal solicitations under Article 5 of Chapter 4 of Title 41 of the Alabama Code or any law requiring formal solicitation procedures for public contracts."

All other terms and conditions of the original contract, as amended, shall remain in full force and effect.

REST OF PAGE INTENTIONALLY LEFT BLANK.

IN WITNESS WHEREOF, the parties hereto have executed the Contract as of the date referenced in Paragraph 2 above.

ALABAMA DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS

10/21/25
KENNETH W. BOSWELL DATE
DIRECTOR

This contract has been reviewed for content and legal form, and complies with the applicable laws, rules, and regulations of the State of Alabama governing this matter.

MEG WILLIAMS FIEDLER
GENERAL COUNSEL FOR ADECA

HORNE, LLP

Marsha Dieckman 10/20/25
MARSHA DIECKMAN DATE

Federal ID No. 20-1941244

11/12/25
KAY IVEY DATE
GOVERNOR

Christine Cook Digitally signed by Christine Cook Date: 2025.10.22 06:23:20 -05'00'
CHIEF PROCUREMENT OFFICER

NOV 2025
DISTRIBUTED BY ADECA LEGAL SECTION

Reviewed by Contract Review Committee
Contract # C24066051
NOV 06 2025
Alabama Legislature
Sunny Daugherty

ATTACHMENT 1

HORNE

661 Sunnybrook Road
Suite 100
Ridgeland, MS 39157

601.326.1000
888.821.0202

HORNE.COM

October 9, 2025

Director Kenneth W. Boswell
Alabama Department of Economic & Community Affairs (ADECA)
401 Adams Avenue
Montgomery, Alabama 36104

Re: HORNE Merger with BDO USA, P.C.

Dear Director Boswell:

September 11, 2025, HORNE LLP ("HORNE") signed an Agreement and Plan of Merger with BDO USA, P.C. ("BDO"), pursuant to which HORNE will merge into a subsidiary of BDO, named BDO Government Services, LLC ("BDO GS"), which will be the surviving legal entity (the "Transaction").

The Transaction is expected to close on November 1, 2025, subject to customary closing conditions. Although HORNE's name will change, HORNE's commitment to serving its customers will not. BDO GS, as the successor entity to HORNE, will have access to HORNE's assets and resources and the same personnel will fulfill HORNE's contractual commitments and obligations supported by the additional capabilities of BDO.

HORNE respectfully requests that ADECA recognize BDO GS as the successor entity to HORNE. Our Contract with you will remain in full force and effect, and will transfer to BDO GS as a matter of law. Therefore, an assignment will not be necessary.

We will provide additional notice upon closing of the Transaction and will provide any required documentation, including the insurance requirements established in the Contract. If there are any steps that need to occur pursuant to County's procurement requirements, please let us know and we will work with you to accomplish those as soon as possible. The surviving legal entity, BDO Government Services, LLC will have a new EIN which is 39-3226184.

Sincerely,

HORNE

Marsha H. Dieckman

Marsha H. Dieckman, CPA
Partner