



DEPARTMENT OF

HOUSING

GOVERNMENT OF PUERTO RICO

AMENDMENT A

COMMUNITY DEVELOPMENT BLOCK GRANT – DISASTER RECOVERY (CDBG-DR)

**AMENDMENT A TO THE AGREEMENT FOR
GRANT MANAGEMENT SERVICES
BETWEEN THE
PUERTO RICO DEPARTMENT OF HOUSING
AND
BDO GOVERNMENT SERVICES, LLC**

Contract No. 2024-DR0075
AMENDMENT A Contract No. 2024-DR0075A



This **AMENDMENT A TO AGREEMENT FOR GRANT MANAGEMENT SERVICES (Amendment or AMENDMENT A)** is entered into in San Juan, Puerto Rico, this 11 of FEBRUARY, 2026, by and between the **PUERTO RICO DEPARTMENT OF HOUSING (PRDOH)**, a public agency created under Act No. 97 of June 10, 1972, as amended, 3 LPRA § 441, *et seq.*, known as the “Organic Act of Department of Housing” with principal offices at 606 Barbosa Avenue, San Juan, Puerto Rico, herein represented by Ciary Y. Pérez Peña, of legal age, single, and resident of Las Piedras, Puerto Rico, in his capacity as Secretary; and **BDO GOVERNMENT SERVICES, LLC (BDO GS) (CONTRACTOR)**, with principal offices in 330 N Wabash Ave Ste 3200, Chicago, IL, herein represented by Samir El Hage-Arocho, in his capacity as a Principal of BDO GS in Puerto Rico, of legal age, married, and resident of Guaynabo, Puerto Rico, duly authorized by Certificate of Authority issued by the CONTRACTOR; collectively referred to as the “**Parties**”.

I. RECITALS AND GENERAL AWARD INFORMATION

WHEREAS, on May 2, 2024, the PRDOH and the CONTRACTOR entered into an Agreement for Grant Management Services for CDBG-DR, registered under Contract No. **2024-DR0075**, for a maximum amount not to exceed **SEVENTY-NINE MILLION THREE HUNDRED FIFTY-SIX THOUSAND EIGHT HUNDRED TWENTY-FOUR DOLLARS AND TWENTY-EIGHT CENTS (\$79,356,824.28)**, ending on May 2, 2029 (**Agreement or Contract**).

WHEREAS, it is the intention of the Parties that this Amendment is not intended to affect nor does it constitute an extinctive novation of the obligations of the Parties under the Agreement but is rather a modification and amendment of certain terms and conditions under the Agreement.

WHEREAS, each party represents that the person executing this Amendment has the necessary legal authority to do so on behalf of the respective party.

NOW THEREFORE, in consideration of the mutual promises and the terms and conditions set forth herein, the PRDOH and the CONTRACTOR agree as follows:

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Samir El Hage

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II. SAVINGS CLAUSE

The information included in this **AMENDMENT A** serves the purpose of modifying and amending certain terms and conditions under the Agreement, as established in the following Articles III and IV of this **AMENDMENT A**. All other provisions of the original Agreement, including its attachments, shall continue to be in full force and effect.

III. SCOPE OF AMENDMENT

On September 11, 2025, HORNE LLP signed a Merger Agreement with BDO USA, P.C. ("BDO"), pursuant to which HORNE will be merged into a subsidiary of BDO, named BDO Government Services, LLC, which will be the surviving legal entity. The PRDOH has identified the need to change the name of the CONTRACTOR, as per **Article LIII. CONSOLIDATIONS, MERGERS, CHANGE OF NAME, OR DISSOLUTIONS**, to ensure the uninterrupted continuation of Grant Management Services for the CDBG-DR Program. This Amendment will enable the seamless execution and further development of strategies currently under implementation and expansion. Furthermore, it will allow for the sustained progression of the established track record of delivering and driving success in the implementation of these critical programs. The continuation of these services is deemed essential to maintain momentum and ensure the fulfillment of the programmatic goals set forth under the CDBG-DR framework, safeguarding the effectiveness of long-term initiatives already underway.

Also, modifications to **Article XXIV. NOTICES**, **Article XXXIV. CDGB-DR POLICIES AND PROCEDURES**, and **Article LVI. RECAPTURE OF FUNDS** will be incorporated via this Amendment.

Moreover, **Attachment G** (Contractor Certification Requirement), and **Attachment H** (Non-Conflict of Interest Certification), are being replaced with updated versions. The total authorized amount remains unchanged.

IV. AMENDMENTS

A. The Parties agree to amend **Article XXIV. NOTICES** as follows:

To: PRDOH

Ciary Y. Pérez Peña
Secretary
Puerto Rico Department of Housing
606 Barbosa Ave.
Juan C. Cordero Dávila Bldg.
San Juan, PR 00918

To: CONTRACTOR

Samir El Hage-Arocho
Principal of BDO GS in Puerto Rico


Samir El Hage



BDO Government Services, LLC
5300 Patterson Ave S.E., Suite 100
Grand Rapids Michigan, 49512

- B. **Article XXXIV. CDGB-DR POLICIES AND PROCEDURES** of the Agreement is being amended as follows:

In addition to what is established in this SRA, the CONTRACTOR shall comply with all CDBG-DR/MIT program-specific and general policies and procedures, which may include, but are not limited to, the Contractor Management Policy, OS&H Guideline, MWBE Policy, URA & ADP Guidelines, Cross Cutting Guidelines, AFWAM Policy, Section 3 Policy, Personally Identifiable Information, Confidentiality, Language Access Plan, and Nondisclosure Policy and Conflict of Interest and Standards of Conduct Policy, as found in the CDBG-DR/MIT Website (<https://recuperacion.pr.gov/en/resources/policies/>), which are herein included and made an integral part of this SRA, as they may be updated from time to time, Procurement policies and procedures in accordance with the Procurement Manual for the CDBG-DR, CDBG-MIT, and CDBG State Programs Regulation No. 9506 (effective on October 25, 2023), and reporting requirements as established by the PRDOH.

- C. **Article LVI. RECAPTURE OF FUNDS** is being modified as follows:

PRDOH may recapture payments it makes to CONTRACTOR that: (i) exceed the maximum allowable rates; (ii) are not allowed under applicable laws, rules, or regulations; or (iii) are otherwise inconsistent with this Agreement, including any unapproved expenditures. CONTRACTOR must refund such recaptured payments within the term specified by PRDOH via notification, as per CDBG-DR/MIT Program Recapture of Funds Policy which may be found at <https://recuperacion.pr.gov/en/download/recapture-of-funds-policy/> for the English version; or <https://recuperacion.pr.gov/download/politica-de-recaptura-de-fondos/> for the Spanish version.

- D. A revised **ATTACHMENT F** (Contractor Certification) is hereto incorporated by reference into the Agreement and made part of the Agreement in place of the original **ATTACHMENT F** (Contractor Certification). (**Attachment I** of this Amendment).
- E. A revised **ATTACHMENT G** (Non-Conflict of Interest Certification) is hereto incorporated by reference into the Agreement and made part of the Agreement in place of the original **ATTACHMENT G** (Non-Conflict of Interest Certification). (**Attachment II** of this Amendment).


Samir El Hage



V. HEADINGS

The titles of the paragraphs of this Amendment are solely for reference purposes and the convenience of the parties and shall not be used to explain, modify, simplify, or aid in the interpretation of the provisions of this Amendment.

VI. FEDERAL FUNDING

The fulfillment of the Agreement, as amended, is based on those funds being made available to the PRDOH as the lead administrative agency for Recovery. All expenditures under the Agreement, as amended, must be made in accordance with the Agreement, as amended, the policies and procedures promulgated under the CDBG-DR Programs, and any other applicable laws. Further, the CONTRACTOR acknowledges that all funds are subject to recapture and repayment for non-compliance.

VII. COMPLIANCE WITH LAW

It is the intention and understanding of the Parties hereto that each and every provision of law required to be inserted in the Agreement, as amended, should be and is inserted herein. Furthermore, it is hereby stipulated that every such provision is deemed to be inserted and if, through mistake or otherwise, any such provision is not inserted herein or is not inserted in correct form, then the Agreement, as amended, shall forthwith, upon the application of any Party, be amended by such insertion so as to comply strictly with the law and without prejudice to the rights of any Party.

VIII. SUBROGATION

The CONTRACTOR acknowledges that funds provided through the Agreement, as amended, are Federal funds administered by HUD under the CDBG-DR Program and that all funds provided by the Agreement, as amended, are subject to audit, disallowance, and repayment. Any disagreement with adverse findings may be challenged and subject to Federal regulation, however, the CONTRACTOR shall promptly return any and all funds to the PRDOH, that are found to be ineligible, unallowable, unreasonable, duplication of benefits, or non-compensable, due to CONTRACTOR negligence. This clause shall survive indefinitely the termination of the Agreement, as amended.

IX. COMPTROLLER REGISTRY

The PRDOH shall remit a copy of this Amendment to the Office of the Comptroller for registration within **fifteen (15) days** following the date of execution of this Amendment and any subsequent amendment thereto. The services object of this Amendment may not be invoiced or paid until this Amendment has been registered by the PRDOH at the Comptroller's Office, pursuant to Act No. 18 of October 30, 1975, as amended by Act No. 127 of May 31, 2004.


Samir El Hage



X. ENTIRE AGREEMENT

The Agreement and this AMENDMENT constitute the entire agreement among the Parties for the use of funds received under the Agreement and this Amended Agreement and it supersedes all prior or contemporaneous communications and proposals, whether electronic, oral or written among the Parties with respect to the agreement.

XI. SEVERABILITY

If any provision of this Amendment shall operate or would prospectively operate to invalidate the Amendment in whole or in part, then such provision only shall be deemed severed and the remainder of the Amendment shall remain operative and in full effect.

XII. COUNTERPARTS

This Amendment may be executed in any number of counterparts, each of which shall be deemed to be an original, however, all of which together shall constitute one and the same instrument. If the Amendment is not executed by the PRDOH within **thirty (30) days** of execution by the other party, this Amendment shall be null and void.

XIII. COMPLIANCE WITH THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO (FOMB) POLICY: REVIEW OF CONTRACTS, AS MODIFIED ON APRIL 30, 2021, REGARDING PROFESSIONAL SERVICES

The FOMB Policy requires that all agreements that contemplate recurring professional services that may be performed by appropriately trained government staff include a provision of compliance with the adequate transfer of skills and technical knowledge to the pertinent public sector personnel. This requirement shall not apply to contracts that contemplate non-recurring professional services or specialized professional services that may not be performed by existing staff at the applicable governmental entity, including as a result of independence requirements.

Accordingly, given that the agreements under CDBG-DR are non-recurring professional services or specialized professional services, the PRDOH certifies that the transfer of skills and technical knowledge required by the Certified Fiscal Plan is inapplicable given the non-recurring or specialized nature of the contracted services.

As mentioned before, HUD allocated funds for disaster recovery assistance to the Government of Puerto Rico under the CDBG-DR Program. These funds are intended to provide financial assistance to address unmet needs that arise and that are not covered by other sources of financial aid. In addition, with these allocations of funding under the Grant Agreement, the PRDOH will conduct a comprehensive recovery to benefit the residents of Puerto Rico.

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Samir El Hage

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XIV. COMPLIANCE WITH THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO (FOMB) POLICY, REVIEW OF CONTRACTS

As part of the PRDOH contract process, and pursuant to Section 204(b)(2) of the "Puerto Rico Oversight, Management, and Economic Stability Act," 48 U.S.C. §2101, *et seq.*, also known as "PROMESA", the Financial Oversight and Management Board for Puerto Rico (**FOMB**) require approval of certain contracts and amendments to assure that they "promote market competition" and "are not inconsistent with the approved fiscal plan." For the approval process, the FOMB requests, among other information, the Contractor Certification Requirement for its evaluation.

In compliance with the above, the CONTRACTOR represents and warrants that the information included in the Contractor Certification Requirement is complete, accurate and correct and that any misrepresentation, inaccuracy or falseness in such Certification will render the contract null and void and the CONTRACTOR will have the obligation to reimburse immediately to the Commonwealth any amounts, payments or benefits received from the Commonwealth under the proposed Amendment and original Agreement.

XV. SURVIVAL OF TERMS AND CONDITIONS

The terms and conditions of this Amendment related to the following subjects shall survive the termination or expiration of this Amendment: interpretive provisions; consideration; warranties; general affirmations, federal assurances, federal and state certifications; CDBG-DR and state funding, recapture of CDBG-DR and/or state funds, overpayment of CDBG-DR and/or state funds; ownership and intellectual property, copyright; records retention methods and time requirements; inspection, monitoring, and audit; confidentiality; public records; indemnification and liability; infringement of intellectual property rights; independent contractor relationship; compliance with laws; notices; choice of law and venue; severability; dispute resolution; consolidations, merger, change of name, and dissolution. Terms and conditions that, explicitly or by their nature, evidence the Parties' intent that they should survive the termination or expiration of this Amendment shall so survive.

XVI. COMPLIANCE WITH ADMINISTRATIVE ORDER NO. OA-HD-25-03 OF PRDOH

On April 28, 2025, PRDOH issued an Administrative Order No. OA-HD-25-03, to establish public policy regarding the use and management of electronic and digital signatures within PRDOH. Additionally, to recognize electronic and digital signatures in the course of PRDOH's operations.

In compliance with OA-HD-25-03, PRDOH validates the consent of the electronic signatories through the incorporation of the following clause:

The Parties agree that this document may be signed by electronic means. They further acknowledge that, if signed in this manner, the document shall retain its

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legal validity and effect with respect to enforceability, consent, applicability, and admissibility.



IN WITNESS THEREOF, the Parties hereto execute this Amendment in the place and on the date first above written.

PUERTO RICO DEPARTMENT OF HOUSING

BDO GOVERNMENT SERVICES, LLC



Ciary Y. Pérez Peña
Secretary


Samir El Hage (Feb 9, 2026 15:50:17 AST)

Samir El Hage-Arocho
Principal of BDO GS in Puerto Rico

**ATTACHMENT F
CONTRACTOR CERTIFICATION
FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO
CONTRACTS REVIEW POLICY**

BDO GOVERNMENT SERVICES, LLC

The following is hereby certified to the Oversight Board regarding the request for authorization to amend the contract for **Grant Management Services for Disaster Recovery Program (CDBG-DR)** by and between the **Puerto Rico Department of Housing** and **BDO Government Services, LLC**:

1. The expected subcontractor(s) in connection with the proposed contract¹ is (are) the following:

Company Name	Services	Name of individual or firm, including names of principals and principal stakeholders.	Proposed Estimated Contract Amount
Local Impact Analytics LLC	Benefit Cost Analysis Services	Josh Sullivan, Co-Founder	\$37,000.00
MIP Consulting Group Corp	Financial Technology Services	Edward Mejia, President	\$196,800.00
Rivera Rubio LLC	Appraisal Services	Jimmy Rivera, President	\$5,000.00

2. Neither the contractor nor any of its owners², partners, directors, officials, or employees, has agreed to share or give a percentage of the contractor's compensation under the contract to, or otherwise compensate, any third party, whether directly or indirectly, in connection with the procurement, negotiation, execution or performance of the contract, except as follows:

There are no exceptions to this statement.

¹ As used herein, the term "contract" is inclusive of any amendments, modifications or extensions.

² For purposes of this certification, a contractor's "owner" shall mean any person or entity with more than a ten percent (10%) ownership interest in the contractor.

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3. To the best knowledge of the signatory (after due investigation), no person has unduly intervened in the procurement, negotiation or execution of the contract, for its own benefit or that of a third person, in contravention of applicable law.

4. To the best knowledge of the signatory (after due investigation), no person has: (i) offered, paid, or promised to pay money to; (ii) offered, given, or promised to give anything of value to; or (iii) otherwise influenced any public official or employee with the purpose of securing any advantages, privileges or favors for the benefit of such person in connection with the contract (such as the execution of a subcontract with contractor, beneficial treatment under the contract, or the written or unwritten promise of a gift, favor, or other monetary or non-monetary benefit).

5. Neither the contractor, nor any of its owners, partners, directors, officials or employees or, to the best of its knowledge (after due investigation), its representatives or sub-contractors, has required, directly or indirectly, from third persons to take any action with the purpose of influencing any public official or employee in connection with the procurement, negotiation or execution of the contract, in contravention of applicable law.

6. Any incorrect, incomplete or false statement made by the contractor's representative as part of this certification shall cause the nullity of the proposed contract, and the contractor must reimburse immediately to the Commonwealth any amounts, payments, or benefits received from the Commonwealth under the proposed contract.


Samir El Hage



I hereby certify under penalty of perjury that the foregoing is complete, true, and correct on this 21 day of November of 2025.

SEH
Samir El Hage

SEH

Samir El Hage

November 21, 2025

Signature

Date

Samir El Hage-Arocho

Principal

Printed Name

Position



DEPARTMENT OF

HOUSING

GOVERNMENT OF PUERTO RICO

Attachment II

ATTACHMENT G

NON-CONFLICT OF INTEREST CERTIFICATION

BDO GOVERNMENT SERVICES, LLC

The CONTRACTOR certifies that:

1. No public servant of this executive agency has a pecuniary interest in this contract, subrecipient agreement, purchase, or commercial transaction.
2. No public servant of this executive agency has requested me or accepted from me, directly or indirectly, for him (her), for any member of his family unit or for any person, gifts, bonuses, favors, services, donations, loans or anything else of monetary value.
3. No public servant (s) requested or accepted any good of economic value, linked to this transaction, from any person of my entity as payment for performing the duties and responsibilities of their employment.
4. No public servant has requested from me, directly or indirectly, for him (her), for any member of his or her family unit, or for any other person, business, or entity, something of economic value, including gifts, loans, promises, favors or services in exchange for the performance of said public servant is influenced in my favor or of my entity.
5. I have no kinship relationship, within the fourth degree of consanguinity and second by affinity, with any public servant who has the power to influence and participate in the institutional decisions of this executive agency.

"I hereby certify under penalty of perjury that the foregoing is complete, true, and correct."

Samir El Hage

November 21, 2025

Signature

Date

Samir El Hage-Arocho

Principal

Printed Name

Position

SEH
Samir El Hage

CHPP