

**PROFESSIONAL SERVICES AGREEMENT BETWEEN
THE CITY OF DORAL
AND
ML WEEKES & COMPANY, PC CERTIFIED PUBLIC ACCOUNTANTS
FOR
FY 2018 COST ALLOCATION PLAN SERVICES**

THIS AGREEMENT is made between– ML WEEKES & COMPANY, PC active, foreign for-profit corporation, (hereinafter the “Provider”), and the CITY OF DORAL, FLORIDA, a Florida municipal corporation, (hereinafter the “City”).

RECITALS

WHEREAS, the City wishes to engage Provider to prepare a cost allocation study for Fiscal Year 2018;

WHEREAS, Provider will prepare a detailed City-wide full cost allocation plan based on FY 2018 actual expenditures and in accordance with Uniform Guidance 2 CFR Part 200, Full Cost Allocation Plans (CAP’s); and

WHEREAS, the City and Provider, through mutual negotiation, have agreed on the terms and conditions in this agreement for the provision of services.

AGREEMENT

NOW, THEREFORE, in consideration of the aforementioned recitals, which are incorporated herein and made a part hereof by this reference, the mutual covenants and conditions contained herein, and other good and valuable consideration, the sufficiency of which is acknowledged by the Parties, Provider and the City agree as follows.

1. Scope of Services/Deliverables.

- 1.1 The Provider shall furnish professional services to the City as set forth in the Scope of Services and detailed work Plan dated November 06, 2019, which is attached and incorporated herein and made part hereof by this reference “Services” as exhibit A.
- 1.2 The “Scope of Services” includes a Project Schedule for the Project which includes a breakdown of tasks, timeline and deliverables to the City

2. Term/Commencement Date.

- 2.1 This initial Agreement shall become effective upon execution by both parties and shall remain in effect for one (1) year from the date of execution of Agreement, unless earlier terminated in accordance with Paragraph 8.

2.2 Provider agrees that time is of the essence and Provider shall complete each deliverable for the Project within the timeframes set forth in the Service Schedule, unless extended by the City Manager.

3. **Compensation and Payment.**

3.1 The Provider shall be compensated in the following manner: \$6,000.00 upon submission of first draft of a City-wide cost allocation plan based in accordance with Uniform Guidance 2 CFR Part 200 and a Full Cost Allocation Plan and \$3,500.00 upon submission of the final and accepted reports by the City.

3.2 The City shall pay the Provider in accordance with the Florida Prompt Payment Act.

4. **Sub-Providers.**

4.1 The Provider shall be responsible for all payments to any subcontractors and shall maintain responsibility for all work related to the Service.

4.2 Any subcontractors used on the Service must have the prior written approval of the City Manager or his designee.

5. **City's Responsibilities.**

5.1 Furnish to Provider, at the Provider's written request, all available data pertinent to the services to be provided by Provider, in possession of the City.

5.2 Arrange for access to Doral personnel to answer questions.

6. **Provider's Responsibilities.**

6.1 The Provider shall exercise the same degree of care, skill and diligence in the performance of the Services as is ordinarily provided by a provider under similar circumstances. If at any time during the term of this Agreement, it is determined that the Provider's deliverables are incorrect, defective or fail to conform to the Scope of Services, upon written notification from the City Manager, the Provider shall at Providers sole expense, immediately correct the work. The City in no way assumes or shares any responsibility or liability of the Provider or Sub Provider under this agreement.

7. **Termination.**

7.1 The City Manager may terminate this agreement immediately with cause or upon thirty (30) days written notice to the Provider without cause. Cause shall include but not be limited to a failure on the part of Provider to: follow

the reasonable Service directives of the City; cure a breach of this Agreement within ten (10) days of receiving the notice of breach or five (5) days before the anticipated Service, whichever is less; and/or failure to abide by local, state, and federal laws and regulations in performance of the duties provided herein.

7.2 Upon receipt of the City's written notice of termination, Provider shall stop providing the Service.

7.3 The Provider shall transfer all books, records, reports, working drafts, documents, maps, and data pertaining to the Service to the City, in a hard copy and electronic format specified by the City within 14 days from the date of the written notice of termination or the date of expiration of this Agreement.

7.4 If the Provider wishes to terminate this Agreement prior to the end of the initial term or during the option years, Provider must provide the City with one-hundred and twenty (120) days written notice. Failure to provide the City with one-hundred and twenty (120) days written notice may result in the Provider being unable to do business with the City in the future.

7.5 Upon termination or expiration of this Agreement, Contractor may remove any of its property from the Concession except that which has become fixtures. The City's property shall be left in a clean and as near to original condition as possible, this includes any repairs required to return the concession to its original condition. If the Provider fails in this responsibility, they City shall keep the security deposit.

8. **Nondiscrimination.**

8.1 During the term of this Agreement, Provider shall not discriminate against any of its employees or applicants for employment because of their race, color, religion, sex, gender identity or gender expression or national origin and agrees to abide by all Federal and State laws regarding nondiscrimination.

9. **Attorneys' Fees and Waiver of Jury Trial.**

9.1 In the event of any litigation arising out of this Agreement, each party shall be responsible for their attorneys' fees and costs, including the fees and expenses of any paralegals, law clerks and legal assistants, and including fees and expenses charged for representation at both the trial and appellate levels.

9.2 In the event of any litigation arising out of this Agreement, each party hereby knowingly, irrevocably, voluntarily and intentionally waives its right to trial by jury.

10. **Indemnification.**

- 10.1 Provider shall defend, indemnify, and hold harmless the City, its officers, agents and employees, from and against any and all demands, claims, losses, suits, liabilities, causes of action, judgment or damages, arising out of, related to, or any way connected with Provider's performance or non-performance of any provision of this Agreement including, but not limited to, liabilities arising from Agreements between the Provider and third parties made pursuant to this Agreement. Provider shall reimburse the City for all its expenses including reasonable attorneys' fees and costs incurred in and about the defense of any such claim or investigation and for any judgment or damages arising out of, related to, or in any way connected with Provider's performance or non-performance of this Agreement.
- 10.2 The provisions of this section shall survive termination of this Agreement.
- 10.3 Ten dollars (\$10) of the payments made by the City constitute separate, distinct, and independent consideration for the granting of this indemnification, the receipt and sufficiency of which is voluntary and knowingly acknowledged by the Provider.

11. **Notices/Authorized Representatives.**

- 11.1 Any notices required by this Agreement shall be in writing and shall be deemed to have been properly given if transmitted by hand-delivery, by registered or certified mail with postage prepaid return receipt requested, or by a private postal service, addressed to the parties (or their successors) at the following addresses:

For the City: Albert P. Childress
City Manager
City of Doral, Florida
8401 NW 53rd Terrace
Doral, Florida 33166

With a Copy to: Luis Figueredo, Esq.
City Attorney
City of Doral, Florida
8401 NW 53rd Terrace
Doral, Florida 33166

For the Provider: ML Weekes & Company, PC
800 Village Walk #166
Guilford, CT 06437

12. **Governing Law.**

12.1 This Agreement shall be construed in accordance with and governed by the laws of the State of Florida. Exclusive venue for any litigation arising out of this Agreement shall be in Miami-Dade County, Florida, or the Southern District of Florida.

13. **Entire Agreement/Modification/Amendment.**

13.1 This writing contains the entire Agreement of the parties and supersedes any prior oral or written representations. No representations were made or relied upon by either party, other than those that are expressly set forth herein.

13.2 No agent, employee, or other representative of either party is empowered to modify or amend the terms of this Agreement, unless executed with the same formality as this document.

14. **Ownership and Access to Records and Audits.**

14.1 All records, books, documents, maps, data, deliverables, papers and financial information (the "Records") that result from the Provider providing services to the City under this Agreement shall be the property of the City.

14.2 The City Manager or his designee shall, during the term of this Agreement and for a period of three (3) years from the date of termination of this Agreement, have access to and the right to examine and audit any Records of the Provider involving transactions related to this Agreement.

14.3 The City may cancel this Agreement for refusal by the Provider to allow access by the City Manager or his designee to any Records pertaining to work performed under this Agreement that are subject to the provisions of Chapter 119, Florida Statutes.

14.4 In addition to other contract requirements provided by law, Provider shall comply with public records laws, specifically to:

- (a) Keep and maintain public records that ordinarily and necessarily would be required by the City in order to perform the service;
- (b) Provide the public with access to public records on the same terms and conditions that the City would provide the records and at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law;

- (c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law; and
- (d) Meet all requirements for retaining public records and transfer, at no cost, to the City all public records in possession of the contractor upon termination of the contract and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the City in a format that is compatible with the information technology systems of the City.

15. **No assignability.**

15.1 This Agreement shall not be assignable by Provider unless such assignment is first approved by the City Manager. The City is relying upon the apparent qualifications and personal expertise of the Provider, and such firm's familiarity with the City's area, circumstances and desires.

16. **Severability.**

16.1 If any term or provision of this Agreement shall to any extent be held invalid or unenforceable, the remainder of this Agreement shall not be affected thereby, and each remaining term and provision of this Agreement shall be valid and be enforceable to the fullest extent permitted by law.

17. **Independent Contractor.**

17.1 The Provider and its employees, volunteers and agents shall be and remain independent contractors and not agents or employees of the City with respect to all of the acts and services performed by and under the terms of this Agreement. This Agreement shall not in any way be construed to create a partnership, association or any other kind of joint undertaking, enterprise or venture between the parties.

18. **Representations and Warranties of Provider.**

18.1 Provider hereby warrants and represents, at all times during the Term of this Agreement, inclusive of any renewals thereof, that:

- (a) Provider, and its employees and/or subcontractors, shall maintain in good standing all required licenses, certifications and permits required under federal, state and local laws necessary to perform the Services hereunder;
- (b) Provider is a corporation duly organized, validly existing and in good standing under the laws of the State of Florida and duly registered,

validly doing business and in good standing under the laws of the State of Florida;

- (c) The execution, delivery and performance of this Agreement by Provider has been duly authorized and no consent of any other person or entity to such execution, delivery and performance is required to render this Agreement a valid and binding instrument enforceable against Provider in accordance with its terms; and
- (d) Provider has the required knowledge, expertise, and experience to perform the Services and carry out its obligations under this Agreement in a professional and first-class manner.

19. **Compliance with Laws.**

- 19.1 The Provider shall comply with all applicable laws, ordinances, rules, regulations, and lawful orders of public authorities relating to the services.
- 19.2 The Provider shall not commit nor permit any violations of applicable federal, state, county and municipal laws, ordinances, resolutions and governmental rules, regulations and orders, as may be in effect now or at any time during the term of this Agreement, all as may be amended, which are applicable to the City, the Provider, or the Concession. The Provider, at the Provider's expense, shall be responsible for obtaining all required food licenses and permits relevant to the operation of the Concession.
- 19.3 The City may promulgate and enforce reasonable rules and regulations governing the use of the Concession by the Provider, and the Provider shall provide adequate supervision of the Concession at all times the Provider is in control of the Concession.

20. **Non-collusion.**

- 20.1 Provider certifies that it has not divulged, discussed or compared his/her/its quote with other individuals and/or entities that provided quotes to the City for the Services and has not colluded with any other individual or entity whatsoever.

21. **Truth in Negotiating Certificate.**

- 21.1 Provider hereby certifies, covenants, and warrants that wage rates and other factual unit costs supporting the compensation for the Services that may be offered pursuant to this Agreement are accurate, complete, and current. Provider further agrees that the Fee provided shall be adjusted to exclude any significant sums by which the City determines the agreement price was increased due to inaccurate, incomplete, or non-current wage rates and other factual unit costs. All such agreement adjustments shall be made within one (1) year following the end of the Term or any Extension term.

22. **Waiver**

22.1 The failure of either party to this Agreement to object to or to take affirmative action with respect to any conduct of the other which is in violation of the terms of this Agreement shall not be construed as a waiver of the violation or breach, or of any future violation, breach or wrongful conduct.

23. **Survival of Provisions**

23.1 Any terms or conditions of either this Agreement that require acts beyond the date of the term of the Agreement, shall survive termination of the Agreement, shall remain in full force and effect unless and until the terms or conditions are completed and shall be fully enforceable by either party.

24. **Prohibition of Contingency Fees.**

24.1 The Provider warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the Provider, to solicit or secure this Agreement, and that it has not paid or agreed to pay any person(s), company, corporation, individual or firm, other than a bona fide employee working solely for the Provider, any fee, commission, percentage, gift, or any other consideration, contingent upon or resulting from the award or making of this Agreement.

25. **Force Majeure.**

25.1 It is understood that performance of any act by the City or Provider hereunder may be delayed or suspended at any time while, but only so long as, either party is hindered in or prevented from performance by acts of God, the elements, war, rebellion, strikes, lockouts or any cause beyond the reasonable control of such party, provided however, the City shall have the right to provide substitute service from third parties or City forces as may be necessary to meet City needs. If the condition of force majeure exceeds a period of fourteen (14) days, the City may, at its option and discretion, cancel or renegotiate the Agreement

26. **Counterparts**

26.1 This Agreement may be executed in several counterparts, each of which shall be deemed an original and such counterpart shall constitute one and the same instrument.

27. **Interpretation.**

27.1 The language of this Agreement has been agreed to by both parties to express their mutual intent and no rule of strict construction shall be applied against either party hereto. The headings contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement. All personal pronouns used in this Agreement shall include the other gender, and the singular shall include the plural, and vice versa, unless the context otherwise requires. Terms such as "herein," "hereof," "hereunder," and "hereinafter" refer to this Agreement as a whole and not to any particular sentence, paragraph, or section where they appear, unless the context otherwise requires. Whenever reference is made to a Section or Article of this Agreement, such reference is to the Section or Article as a whole, including all of the subsections of such Section, unless the reference is made to a particular subsection or subparagraph of such Section or Article.

27.2 Preparation of this Agreement has been a joint effort of the City and Provider and the resulting document shall not, solely as a matter of judicial construction, be construed more severely against one of the parties than any other.

28. **Discretion of City Manager.**

28.1 Any matter not expressly provided for herein dealing with the City or decisions of the City shall be within the exercise of the reasonable professional discretion of the City Manager.

29. **Third Party Beneficiary**

29.1 Provider and the City agree that it is not intended that any provision of this Agreement establishes a third-party beneficiary giving or allowing any claim or right of action whatsoever by any third party under this Agreement.

30. **No Estoppel**

30.1 Neither the City's review, approval and/or acceptance of, or payment for services performed under this Agreement shall be construed to operate as a waiver of any rights under this Agreement of any cause of action arising out of the performance of this Agreement, and Provider shall be and remain liable to the City in accordance with applicable laws for all damages to the City caused by Provider's negligent performance of any of the services under this Agreement. The rights and remedies provided for under this Agreement are in addition to any other rights and remedies provided by law.

[THIS SPACE INTENTIONALLY LEFT BLANK. SIGNATURES TO FOLLOW.]

IN WITNESS WHEREOF, the parties execute this Agreement on the respective dates under each signature:

Attest:

CITY OF DORAL




Connie Diaz, City Clerk

By: 

Albert P Childress, City Manager

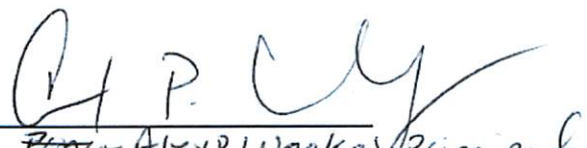
Date: Dec 31, 2019

Approved As To Form and Legal Sufficiency for the Use
And Reliance of the City of Doral Only:



Luis Figueredo, Esq.
City Attorney

ML WEEKES & COMPANY, INC,

By: 

Its: ~~Princ~~ Alex P. Weekes, Principal
Date: 12-30-19

EXHIBIT "A"



800 VILLAGE WALK #166
GUILFORD, CT 06437

TEL: (203) 458-0872
FAX: (203) 738-1034

December 30, 2019

Albert P. Childress
City Manager
City of Doral
8401 NW 53 Terrace
Doral, Florida 33166

Dear Ms. Childress:

ML Weekes & Company, PC is pleased to present this proposal to the City of Doral ("the City") for consulting services to prepare its Cost Allocation Plans. Our services include a Full Cost Allocation Plan and a plan in accordance with 2 CFR Part 200, Appendix V to Part 200 "State/Local Governmentwide Central Service Cost Allocation Plan" ("2 CFR Part 200") for use in allocating costs to State and Federal grants and enterprise funds, including all applicable supplemental schedules and documentation for the fiscal year ended September 30, 2018.

As a firm that specializes in government accounting and consulting, we believe we are well qualified to perform the requisite services for the City and can do so in a timely and efficient manner. Below, we have outlined our firm information, experience, approach, and fees and timing for our proposed engagement. As you will note, we have developed a comprehensive approach to providing the identified services.

FIRM PROFILE

ML Weekes & Company, PC was established in January 2000 as a professional corporation focused on assisting clients in managing their government grants and contracts. The Firm offers a range of services, including indirect cost and facilities & administrative (F&A) cost rate preparation, negotiation support, accounting, auditing, tax, consulting and litigation support. The majority of our advisory services concern developing and negotiating indirect cost rates for our clients. ML Weekes & Company, PC has prepared cost allocation plans and has provided indirect cost rate proposal services on behalf of its clients since the firm's inception.

Firm Information and Background

The Firm consists of three (3) principals and a professional and technical staff totaling ten (10) full and part-time employees. Our principals and the majority of the professional staff are Certified Public Accountants, members of the American Institute of Certified Public Accountants, and

respective members of the Connecticut and Pennsylvania Societies of Certified Public Accountants. Additionally, two (2) professional staff members hold an MBA, and several of our principals and staff members currently hold committee positions with local and national professional organizations.

ML Weekes & Company, PC is specifically designed to respond to clients operating in highly regulated public sector markets. The Firm is made up of professionals with extensive experience in the government grants and contracts management process. Most of our professionals have joined us from international "Big Four" professional services firms where they had the opportunity to work with a variety of private contractors and not-for-profit grant and contract recipients, including defense contractors, engineering firms, construction companies, government agencies, educational institutions, healthcare facilities, and the law firms that represent these entities. In addition, our staff has significant experience preparing F&A cost rate proposals, indirect cost rates and cost allocation plans during their prior employment.

Our team embodies a comprehensive set of technical capabilities and practical experience. We have resources available from many different disciplines that are intimately knowledgeable about the public sector environment and regulatory processes. Our Firm provides a full-range of government contracting related services including assistance in:

- F&A rate proposals and indirect rate plans,
- Cost allocation plans
- Requests for equitable adjustment and claims preparation,
- Contract and grant negotiations,
- Direct and indirect cost recovery analysis and advice,
- Analysis of time & effort reporting systems and compliance processes, and
- Resolution of contract disputes, including those requiring litigation.

We are registered to do business in Florida and currently prepare the Cost Allocation Plans for the City of West Palm Beach and Palm Beach County.

Company Experience

As discussed above, we are a firm that specializes in cost allocation plans and indirect rate proposals. As part of these engagements we have performed numerous diagnostic reviews of allocation methods and compliance assessments for state and local governments, non-profit research institutes, hospitals and healthcare networks, and colleges and universities. Our goal is to assist organizations such as the City with the development of the cost allocation plan and the indirect cost rate proposal process to include negotiating favorable indirect rates, as well as providing advisory services to help manage the overall grants and contract administration process.

Having performed the cost allocation plan for Palm Beach County and the City of West Palm Beach for the past several years, as well as other cost allocation plans and indirect cost rates for various other governmental and nongovernmental entities, we understand the specific cost

allocation rules and regulations applicable to the State of Florida and Federal government agencies. Over the past nineteen years, ML Weekes & Company, PC has prepared and submitted hundreds of cost allocation plans and indirect rate proposals to the US Department of Health and Human Services (“DHHS”), the Office of Naval Research (“ONR”) and numerous other federal agencies. Our approach is to maximize our clients’ return on indirect cost investment. We aggressively seek out the most beneficial allocation methodologies, which results in a rate that best represents our client’s operations, but does not sacrifice compliance with 2 CFR Part 200, Appendix V, “State/Local Governmentwide Central Service Cost Allocation Plans,” or other applicable regulations.

Our cost allocation plans and our indirect rate proposals are thorough, supportable and have withstood significant audit by government representatives, including the DHHS Division of Cost Allocation (DCA), Defense Contract Audit Agency (DCAA), Department of Labor (DOL), Department of Housing and Urban Development (HUD), Department of Education and other federal and non-federal agencies.

Software Package and Technical Capabilities

When ML Weekes & Company, PC prepares cost allocation plans for government entities, we utilize a cost allocation model using Microsoft Excel. This allows us to tailor our model based on the unique structure of the organization we are servicing. Our model utilizes the double step down allocation methodology, and the user can easily determine the type of central services, the allocation statistic, and amount of costs allocated to the department. We have received many favorable comments regarding the model because we provide a final cost allocation plan presentation package that meets the user needs, not our own. The final product that we deliver provides summary and detailed schedules of the following types of information:

- ✓ Central service cost being allocated and the allocation base used, including gross costs and net costs (exclusive of unallowable costs)
- ✓ Fund, Agency, Organization no. and description of department in the allocation base
- ✓ Cross allocations (first and second apportionments)
- ✓ Allocation statistics (i.e. square footage, FTE’s, etc.)
- ✓ Percent of total costs allocated to benefiting department
- ✓ Amount of costs allocated and applicable credits to departments
- ✓ Total allocation

STAFFING

ML Weekes & Company, PC personnel assigned to the City of Doral project are familiar with all aspects of cost accounting and cost allocation methodologies, including the rules, regulations and guidance governing these processes. ML Weekes & Company, PC intends to have two personnel dedicated to this project. Alex Weekes, Principal, will be the key person assigned to the project and will be responsible for every aspect of the engagement. Alex has prepared the cost allocation

plans for several government entities, as well as numerous other organizations throughout the last nineteen years. Cara Lenz, Manager, will assist Alex in the preparation as well as in providing information needed based on audit requests.

SCOPE OF SERVICES AND DETAILED WORK PLAN

The overall goal of our effort is to provide:

- A Full Cost Allocation Plan and a 2 CFR Part 200 Cost Allocation Plan for FY 2018
- Provide 2 bound copies of the full Cost Allocation Plan and 2 bound copies of the 2 CFR Part 200 Cost Allocation Plan and 1 compact disc with both plans in PDF format (or an e-mail if that will suffice)
- Walk through the plan with city management

An overview of our detailed approach to support these efforts is provided below.

Detailed Approach and Work Plan

ML Weekes & Company, PC's proposed approach is to perform the project in three phases. Phase I consists of a diagnostic review of the available data, systems, staffing, and changes impacting the Cost Allocation Plan since it was last prepared. Phase II will consist of performing the effort required to prepare a Full and 2 CFR Part 200, Appendix V Cost Allocation Plan. Phase III will entail the review and presentation of the Cost Allocation Plan.

Phase I – Diagnostic Review and Project Planning

The purpose of the diagnostic review is to assess available data and to identify those areas requiring additional analysis in order to complete the proposal in a timely and efficient manner. As part of the diagnostic review, we will specifically address key issues of concern to the City. In order to develop a comprehensive work plan and schedule for the preparation of the Cost Allocation Plan, we will perform the following:

- ✓ Review the prior plan in order to gain an overall understanding of the service costs to be allocated, the allocation methodologies, and the benefiting users.
- ✓ Assess the availability and format of expenditure information for the service center(s) that will be allocated. We will also determine the most efficient method for summarizing data for use in preparing the Cost Allocation Plan.
- ✓ Meet with finance and accounting personnel to assess the availability of information required to develop allocation statistics including, but not limited to, full time equivalents (FTE's), square footage by department, budget transactions, and revenue and expenses by department.

- ✓ Understand the treatment and impact of any service centers and the nature of the credits which should be received by benefiting departments.

Upon completion of the diagnostic review, we will work closely with finance and accounting personnel to:

- ✓ Establish task-oriented project procedures for completion of all aspects of the Cost Allocation Plan preparation process.
- ✓ Determine the appropriate resources required to complete the Cost Allocation Plan and to assign projected roles for the City of Doral and ML Weekes & Company, PC personnel.
- ✓ Conduct a meeting with all members of the project team to discuss each step in the plan and answer any questions on the effort required.
- ✓ Assess the current allocation methodologies for compliance with 2 CFR Part 200, Appendix V, as well as other relevant regulations and guidance, including cost allowability.

Phase II – Preparation of the Cost Allocation Plan

The steps necessary to complete the Cost Allocation Plan are partially contingent upon the results of efforts performed during Phase I. Assuming there are no significant changes from prior years, and any changes are readily identifiable and adaptable to the current plan format, we will perform the following steps:

- ✓ Collect and review the download of all programs (departments, agencies, organizations, and funds), etc. requiring an allocation of costs from the general fund.
- ✓ Assemble a description of all the central services that will be allocated to benefiting agencies, organizations and funds.
- ✓ Develop the applicable base for allocating the central services and review with the City of Doral personnel.
- ✓ Gather expenditure information and other statistical data in a format acceptable for downloading/inputting into the Cost Allocation Plan model.
- ✓ Perform interviews of the personnel in those departments that may require a revised allocation methodology, or where more appropriate statistical information may be available.

- ✓ Input and/or download expenditure (pool), base, and statistical data into the Cost Allocation Plan model, as appropriate for the development of the Cost Allocation Plan.
- ✓ Review Plan with the City of Doral personnel on an on-going basis and continually make enhancements to the Plan, as appropriate.
- ✓ Prepare reconciliations between the financial statements (general fund) and the Cost Allocation Plan. Develop a complete Cost Allocation Plan package with required supporting documentation in the format prescribed by 2 CFR Part 200, Appendix V.

As part of this process, we will discuss with members of the City of Doral team, as necessary, to assess progress and provide interim recommendations regarding allocation methodologies and inputs.

In accordance with 2 CFR Part 200, Appendix V, the Cost Allocation Plan will include the following:

- A brief description of the service/cost allocated
- An identification of the unit rendering the service and the operating departments receiving the service
- The items of expense included in the cost of the service
- The method used to distribute the cost of the service to benefiting departments
- A summary schedule showing the allocation of each service to the specific benefited department

In addition, in accordance with 2 CFR Part 200, Appendix V, we will also remove unallowable costs as described in the guidance. During this effort we will discuss with City representatives the factors that affect the allowability of costs, as well as determine which costs have been identified as unallowable and remove them from the allocated cost pool. Our procedures to identify and remove unallowable costs from the Plan will include the following:

- ✓ Determine those cost centers which are determined to be high risk and may include unallowable costs.
- ✓ Perform a review of the costs included in the high-risk cost centers (with the City of Doral's assistance) to determine those costs which are considered unallowable in accordance with Attachment B of the Circular.
- ✓ Remove all unallowable costs (prior to allocation to users) from the applicable cost pools.
- ✓ Based on the results above, re-allocate allowable costs to benefiting departments and users.

Our procedures will include the documentation of processes used for identifying, accumulating, and allocating the allowable costs of services provided by the City of Doral on a centralized basis to its departments so the costs of these services may be allocated, or billed to users. The resulting Cost Allocation Plan will be consistent with policies, regulations, and procedures that apply

uniformly to both Federal awards and other activities of the governmental unit. In accordance with 2 CFR Part 200, Appendix V, our proposed Plan will be accompanied by the following:

- ✓ An organization chart sufficiently detailed to show operations including the central service activities.
- ✓ A copy of the Comprehensive Annual Financial Report (or a copy of the Executive Budget if budgeted costs are being proposed) to support the allowable costs of each central service activity included in the plan.
- ✓ A certification that the plan was prepared in accordance with the Circular, contains only allowable costs, and was prepared in a manner that treated similar costs consistently among the various Federal awards and between Federal and non-Federal awards/activities.

Phase III – Review, Submittal and Negotiation

After the completion of the Cost Allocation Plan, we will meet with City of Doral personnel to review the Plan. In addition, we will meet with all personnel identified by the City for the purpose of discussing the indirect cost allocation processes and requirements, and future objectives identified during the performance of the contract.

At the conclusion of this review, we will make any required modifications to the Plan and Indirect Rate(s) and complete the required number of copies. We will be available to discuss and explain the Plan and allocation methods with cognizant agency representatives and assist in the collection of additional data and preparation of responses to any issues raised.

TIMING AND FEES

ML Weekes & Company, PC anticipates working closely with the City personnel to obtain the information necessary to prepare the cost allocation plan and the indirect cost rate. We pride ourselves on our ability to meet client deadlines while providing value-added services. The Full Cost Allocation Plan and 2 CFR Appendix V Cost Allocation Plan will be completed and presented to the City with ample time to adequately review the allocations and reasonably implement any recommendations based on changes in services as discussed with, and agreed to by the City. We are prepared to commence our efforts immediately and upon receipt of a signed letter of engagement from the City.

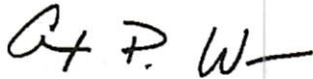
Our proposed fees for this engagement will be \$9,500, and we anticipate the project to be completed over a four to six week period (once we receive the initial information). We will bill you \$6,000 upon the submission of the first draft and \$3,500 upon the submission of the final copies. We pride ourselves on our ability to meet client deadlines while providing value-added services. Our fee estimate assumes City of Doral personnel will be available to assist us and answer any questions as we perform our procedures. We are available to begin the work at your convenience and direction, and are prepared to dedicate the necessary resources to complete the effort on an agreed-upon schedule.

ACCEPTANCE

The scope of this engagement does not constitute a rendering by ML Weekes or its principals or staff of any legal advice, and because our engagement is limited in nature and scope it cannot be relied upon to discover all documents and other information or provide all analyses which may have importance to this matter. This engagement does not anticipate the compilation, review, or audit of financial records or financial statements. City will not hold us responsible for any loss or liability, which may result from the non-discovery of any matters, which may otherwise have an influence on this matter.

If these arrangements are acceptable, please sign one copy of this letter and return it to us. We appreciate the opportunity to assist you with this project. If you have any questions related to this letter, or any other aspect of this engagement, please call me at (203) 458-0872.

Sincerely,

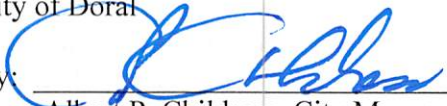


Alex Weekes
ML Weekes & Company, PC

READ AND APPROVED
this 31 day of December 2019

City of Doral

By: _____



Albert P. Childress, City Manager