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May 21, 2025

Meaghan Arritola  
Senior Budget Manager  
City of Doral  
8401 NW 53 Terrace  
Doral, FL 33166

**Cost Allocation Plan FY 2022 and FY 2024**

Dear Ms. Arritola:

In response to your request for a quote for Cost Allocation Plans for FY 2022 and FY 2024, ML Weekes & Company, PC ("ML Weekes") is pleased to submit our proposal to City of Doral. We are available to begin the project as requested and have qualified resources in place to fully meet the deliverable's required. All effort will be performed by ML Weekes employees and will not include any subcontractors.

The following contact is the sole point of communication for correspondence related to our proposal:

Alex P. Weekes, Principal  
ML Weekes & Company, PC  
800 Village Walk, #166  
Guilford, CT 06437

Phone: (203) 458-0872  
Fax: (203) 738-1034  
Email: [alex.weekes@mlweekes.com](mailto:alex.weekes@mlweekes.com)

We appreciate the opportunity to submit our proposal to serve City of Doral. If you have any questions related to this letter, our proposal, or any other aspect of the proposed project, please contact me at your convenience.

Sincerely,

Alex P. Weekes  
Principal, ML Weekes & Company, PC

Enclosure

**City of Doral**  
**Cost Allocation Plans for FY2022 and FY2024**  
**Proposal**

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**Engagement Management Overview**

ML Weekes & Company, PC is committed to providing our clients with the highest quality work product while utilizing the right mix of resources that is both efficient and effective. Our projects are managed and performed in discrete phases, each requiring a unique blend of the knowledge and experience of our professionals and the tools available to them. By utilizing the appropriate skill mix and following a pre-established plan, City of Doral will be assured that the Cost Allocation Plan will be well-prepared, accurate and completed on time.

***Engagement Planning***

During this phase we assign the engagement team. The team is selected based on the scope of work set forth in our engagement letter or agreement and includes experienced staff, managers and partners, as required.

A work plan and milestone project schedule is developed during this stage that provides adequate time for partner reviews, contingencies and client presentations. The schedule includes predetermined meetings with client personnel to present project status and obtain feedback and input.

At the conclusion of the planning phase, we will discuss the schedule and provide an overview of the work plan with client management to obtain their concurrence.

***Information Collection and Assessment***

It is critical to the success of our engagements to identify and meet with client personnel as soon as possible to obtain required data and other information necessary to prepare our final work product.

Our philosophy is to schedule meetings and prepare client data requests at the beginning of each project to allow adequate lead-time for client personnel to collect and/or prepare required data.

Once this data and information is received it is reviewed for completeness, accuracy and conformity with our work plan.

***Engagement Performance***

During this phase, we complete the tasks set forth in our work plan. Engagement performance often occurs both on-site, as well as in ML Weekes & Company, PC offices. At the conclusion of the engagement performance phase, we will have completed all the steps necessary to deliver our work product. This includes the preparation of schedules, analyses and working papers supporting our conclusions.

### ***Review and Work Product Preparation***

It is essential that personnel senior to the preparer review all work. During this phase the work product and support are reviewed and discussed. ML Weekes & Company, PC's established practice is to have a partner in the firm review all reports prior to presentation to the client.

Depending on the engagement requirements, a final draft report and presentation is prepared that summarizes the results of our engagement and explains the basis of our conclusions.

### ***Presentation and Delivery***

Upon completion of reviews and draft reports, we meet with client personnel to present and discuss our conclusions and findings. During this process we encourage questions, comments, and a high level of client participation to enable us to refine our work product to best suit the needs of the end users.

Once we obtain all feedback and concurrence, we will issue our final work product to the client. All supporting working papers and engagement materials are retained in accordance with ML Weekes & Company, PC established practices, or as required under the terms of each engagement.

### **Overview of Approach and Cost Allocation Plan Format**

ML Weekes & Company, PC's intention is to prepare the cost allocation plan in its entirety utilizing City of Doral personnel to assist in identifying and obtaining cost data required for the calculation. Our effort will result in the delivery of a cost allocation plan that includes the allocation of the centralized service function costs to the applicable departments, agencies and other users. In accordance with 2 CFR Part 200 and the requirements set forth in Appendix V, the plan will include the following:

- ✓ A brief description of the service/cost allocated;
- ✓ An identification of the unit rendering the service and the operating agencies 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 agencies, and;
- ✓ A summary schedule showing the allocation of each service to the specific benefited agencies.

In addition, in accordance with 2 CFR Part 200 Cost Principles, we will also remove unallowable costs. During this effort we will discuss with you 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 costs 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 City of Doral assistance) to determine those costs which are considered unallowable in accordance with the Uniform Guidance;
- ✓ Remove all unallowable costs (prior to allocation to users) from the applicable cost pools;
- ✓ Determine that all costs are accorded consistent treatment. (A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost);
- ✓ Provide guidance to the City of Doral budget office on how to account for, code and segregate unallowable costs for future periods, and;
- ✓ Based on the results above re-allocate allowable costs to benefiting agencies and users.

Our procedures will include the documentation of processes used for identifying, accumulating, and allocating the allowable costs of services provided by City of Doral on a centralized basis to its departments and agencies so the costs of these services may be allocated, or billed to users. The resulting indirect 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 plans 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, and;
- ✓ A certification that the plan was prepared in accordance with the Federal rules, 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.

### **Indirect Cost Allocation Plan Work Plan**

ML Weekes & Company, PC's proposed approach is to perform the engagement in two phases. Phase I consists of a diagnostic review of the available data, systems, staffing, and changes impacting the Indirect Cost Allocation Plan since it was last prepared. Phase II will consist of assisting in performing the effort required to prepare a comprehensive Indirect Cost Allocation Plan. An overview of the tasks to be performed during Phases I and II is provided below.

#### *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 raised during the prior year's effort. In order to develop a comprehensive work plan and schedule for the preparation of the Indirect Cost Allocation Plan we will perform the following:

- ✓ Assess the availability and format of expenditure information for the service centers that will be allocated. We will also determine the most efficient method for summarizing data for use in preparing the Indirect Cost Allocation Plan;
- ✓ 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, and;
- ✓ Understand the treatment and impact of 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 the budget office, or other designated office to:

- ✓ Establish a time-phased, task-oriented project plan for completion of all aspects of the rate preparation process;
- ✓ Meet with management to determine the appropriate resources required to complete the cost plan and to assign projected roles for City of Doral and ML Weekes & Company, PC personnel, and;
- ✓ 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.

#### *Phase II – Preparation of the Indirect Cost Allocation Plan*

The steps necessary to complete the Indirect Cost Allocation Plan are partially contingent upon the results of efforts performed during Phase I. Assuming that 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 agencies, organizations and funds (programs) requiring an allocation of costs from the general fund;
- ✓ Assemble a description of all the central service departments that will be allocated to benefiting agencies, organizations and funds;
- ✓ Develop the applicable base for allocating the central service departments and review with City of Doral personnel;
- ✓ Gather expenditure information and other statistical data in a format acceptable for downloading into the Indirect 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 Indirect Cost Allocation Plan model, as appropriate for the development of the Indirect Cost Allocation Plan. Review plan with 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 Indirect Cost Allocation Plan. Develop a complete Indirect Cost Allocation Plan package with required supporting documentation in the format prescribed by Appendix V of the Uniform Guidance, and;

As part of this process, we will meet with members of the City of Doral team, as necessary, to assess progress and provide interim recommendations regarding allocation methodologies and inputs. After the completion of the Indirect Cost Allocation Plan, we will meet with City of Doral personnel to review the Plan.

### **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 \$11,500 per year or \$23,000 total for FY2022 and FY2024 Cost Allocation Plans, 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 \$5,500 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

City of Doral

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Signature

6/2/2025

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Date