



OFFICE OF THE COMMISSION AUDITOR

Supplement to
Agenda Item No. 8(A)(4)
September 1, 2026

MEMORANDUM

TO: Honorable Chairman Anthony Rodriguez
and Members, Board of County Commissioners

FROM: Adeyinka Majekodunmi, CPA
Commission Auditor

A handwritten signature in blue ink, appearing to read "Adeyinka Majekodunmi", is written over the "FROM:" line.

DATE August 28, 2026

SUBJECT: Resolution Approving, Pursuant to Section 125.35(1)(b)(1), Florida Statutes, Development Lease Agreement ("Agreement") between the County, as Landlord and Air Sal, Inc. ("Air Sal") as Tenant and Developer, of Approximately 457,966 Square Feet of County-Owned Land at Miami Executive Airport ("TMB") for a Term of 30 Years, with one Five-Year Renewal Option for the Development of Aviation Hangar Facilities, a Fixed-Based Operator Terminal, and Ancillary Infrastructure, for an Estimated \$14,170,511.00 in Rents and other Revenues to the County over the Initial 30-Year Term, Subject to Satisfaction of Conditions Precedent; Directing the County Mayor or County Mayor's Designee To Seek Approval from the Traffic and Consulting Engineers and from the Federal Aviation Administration of the Agreement; Directing the County Mayor or County Mayor's Designee To Obtain an Unconditional Termination Instrument from Peninsula Avionics, Inc., as a Condition Precedent to the Effectiveness of the Agreement with Air Sal, Inc.; Authorizing the County Mayor or County Mayor's Designee To Execute the Agreement, To Take All Actions Necessary To Execute same, and To Exercise All Rights Conferred Therein, Including the Termination Rights; Waiving the Requirements of Implementing Order 8-4 for Commission Auditor Review; and Directing the County Mayor or County Mayor's Designee To Provide an Executed Copy of the Agreement to the County Property Appraiser's Office in Accordance with Resolution No. R-791-14

Pursuant to [Resolution No. R-129-22](#), adopted on February 1, 2022, and the new requirements per Implementing Order (I.O.) 8-4, the Office of the Commission Auditor (OCA) is directed to independently and simultaneously review and comment on the proposed leasing and conveyance of County property prior to the submission of an agenda item to the Board of County Commissioners (BCC). The OCA is providing this report as a Supplement to the BCC Agenda File Item No. 261517.

Commission Auditor's Observations:

The OCA conducted a comprehensive review of Air Sal, Inc., the intended party to the lease agreement. This review extended to the entity's key personnel. The results yielded the following:

- A. Background research performed on Air Sal, Inc., principals, and key personnel of the entity yielded no material observations or significant adverse findings.

Scope of Review:

The OCA's review of the subject lease agreement is based on information provided by the Aviation Department (MDAD), including the documents listed in the *Source Documents* section below.

As part of OCA's due diligence procedures, OCA identifies all entities and persons having a disclosed or observed interest in the BCC approval of the lease agreement (see Exhibit 1).

Methodology:

The OCA's review of the entity listed included the following procedures:

- A. A review of Board-approved conveyances to external parties for Infill, Affordable, and Workforce Housing as authorized through BCC resolution.
- B. A review of privately owned properties developed under the Miami-Dade County Infill Housing Program.
- C. A review of Miami-Dade County Property Appraiser, Clerk of the Courts, and Commission Legislation records to ascertain any evidence of risk factors, including entities with a history of previously conveyed or leased County-owned property that was later the subject of an involuntary reverter or lease termination by the County.
- D. A review of the Miami-Dade County Debarred Contractors list to ascertain any evidence of risk factors.
- E. Background research into corporate records, business affiliations, and registrations.

Source Documents:

The documents listed below were used during our review:

1. September 1, 2026, Mayor's Memorandum, *Resolution Approving a Development Lease Agreement with AIR SAL, Inc. at Miami Executive Airport.*
2. August 3, 2026, Attachment A - Additional Information pursuant to IO 8-4, Air Sal, Inc.
3. August 3, 2026, Miami-Dade County Single Execution Affidavit and Declaration Form, Air Sal, Inc.
4. August 3, 2026, Ownership Disclosure Affidavit, Air Sal, Inc.
5. August 3, 2026, Affirmation, Air Sal, Inc.
6. August 4, 2026, Application & Questionnaire; Air Sal, Inc.
7. August 4, 2026, Affidavit of Officers and Directors of a Florida Corporation, Air Sal, Inc.
8. Executed, Development Site Lease Agreement, *Development Lease Agreement between Miami-Dade County, Florida, as Lessor, and Air Sal, Inc., as Lessee, at Miami Executive Airport.*

Exhibit 1: Air Sal, Inc.

	Individual/Entity Name	Relation to Air Sal, Inc.
1	Wilfredo Valle	President, Treasurer, Secretary, Director
2	Joel Valle	Director
3	Coastland Construction, Inc.	Director
4	Alejandro Rodríguez	President, Director, Coastland Construction, Inc.

This report will be included in the corresponding BCC meeting agenda. If you have any questions or need additional information, please call me at (305) 375-4354.

cc: Honorable Mayor Daniella Levine Cava
Geri Bonzon-Keenan, County Attorney
Jess McCarty, First Assistant County Attorney
Carladenise Edwards, Chief Administrative Officer
Felix Jimenez, Inspector General, Office of the Inspector General
Ofelia Tamayo, Director, Internal Compliance
Basia Pruna, Director, Clerk of the Board and Procurement, Clerk of the Courts
Ralph Cutié, Director and Chief Executive Officer, Aviation
Eugene Love, Agenda Coordinator
OCA Staff