



Departmental Standard Operating Procedure (DSOP)

DSOP No. 08-03

Last Amended: January 12, 2009

Effective: 9/28/2015

SUBJECT: PROCEDURES FOR THE APPLICATION OF ACCOUNT CREDITS TO TENANTS AND PERMITTEES

PURPOSE AND SCOPE: The purpose of this Departmental Standard Operating Procedure (DSOP) is to establish a uniform policy and procedures for granting account credits to Lessees, Licensees, Permittees, Concessionaires, and Commercial Agreement holders at the Miami-Dade Aviation Department System of Airports.

I. AUTHORITY:

- A. Chapter 2-285(5) of the Code of Miami-Dade County – County Manager’s authority as to contracts for the Aviation Department
- B. Chapter 2-286.1(a)(6) of the Code of Miami-Dade County – County Manager’s authority for retail activities at Miami International Airport
- C. Chapter 25, Miami-Dade Aviation Department (MDAD) Rules and Regulations
- D. DSOP 00-01 – Departmental Standard Operating Procedures

II. POLICY:

This policy has been developed in order to facilitate the granting of credits to the accounts of Aviation Department Lessees, Licensees, Permittees, and Concessionaires. Instances when a credit would be applied to a customer account include, but are not limited to:

- A. Accounting error
- B. Reduction of leased space
- C. Rate changes
- D. Revised reports of gross revenues

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- E. Results of an audit report
- F. Adjustments for retroactive changes in contract
- G. Overpayments submitted in error by the account holder

III. PROCEDURES:

A. Account credits can only be initiated by:

1. The Property Manager through the Division Director of the Real Estate Management Division.
2. The Property Manager through the Chief of Aviation Concession Business Development.
3. The Chief of Commercial Operations (Communication, Hospitality and Transportation Services)
4. The Finance Division Controller.

B. Credit requests must be in writing and presented on the Credit Request Form (Annex A). As indicated on the Form, information must include the name of the customer, the justification for the credit, the recommended credit amount, the period of time affected, and any pertinent background information. **All Credit Request Forms must be approved as stated in "C" below prior to discussions with the account holder.**

C. Account credit should not be offered to the customer, tenant, permittee, or concessionaire until justification for the credit has been approved on the Credit Request Form by the Chief Financial Officer (or designee) **AND** the Deputy Director (or designee). If the credit totals \$500,000 or more, the Aviation Director (or designee) must also approve the credit. The review and acceptance of the County Attorney's Office (CAO) shall be obtained for any account that is then in litigation in any court or that has been referred to the CAO by MDAD for purposes of engaging in the collection of amounts claimed by either party to be due and owing to the other party.

D. The approved written request will be submitted to the Finance Division Revenue Manager.

E. The Finance Division's Revenue Manager will review the request package for information completeness. If the information is complete and properly approved, the request will be processed through the PropWorks system. If the request package is incomplete or improperly approved, it will be returned to the initiating party for correction and re-submittal.

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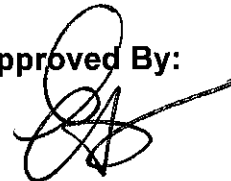
F. Credits initiated by the Finance Division for accounting or audit report adjustment will also require the standardized Credit Request Form and must be approved according to the following schedule:

1. The Finance Credit Manager is authorized to approve up to \$4,999.99.
2. The Finance Controller is authorized to approve between \$5,000.00 and \$49,999.99.
3. The Chief Financial Officer is authorized to approve items between \$50,000.00 and \$499,999.99.
4. The Aviation Director, or designee, is to approve items of \$500,000.00 and above. If deemed appropriate, the Aviation Director may opt to seek approval of the Board of County Commissioners.

IV. REVOCATION:

None

Approved By:



Emilio T. González, Aviation Director

Date: 9/28/15

Attachments: Annex A – Credit Request Form



MIAMI-DADE AVIATION DEPARTMENT CREDIT REQUEST FORM

DATE: _____

CUSTOMER/COMPANY NAME: _____

ACCOUNT NAME: _____

LEASE/LICENSE/PERMIT/CONCESSION AGREEMENT No.: _____

RECOMMENDED CREDIT AMOUNT: \$ _____

CREDIT JUSTIFICATION/PURPOSE (ATTACH SUPPORTING DOCUMENTATION): _____

CREDIT START DATE: _____ END DATE: _____

CREDIT INITIATED BY (SIGNATURE): _____

CHIEF/DIVISION DIRECTOR/ASSISTANT DIRECTOR (SIGNATURE): _____

APPROVALS:

ASSISTANT COUNTY ATTORNEY – DATE
(REQUIRED IF ACCOUNT IS IN LITIGATION OR OTHER LEGAL STATUS)

FINANCE CONTROLLER – DATE

CHIEF FINANCIAL OFFICER – DATE

DEPUTY DIRECTOR – DATE

AVIATION DIRECTOR – DATE (IF \$500,000 OR ABOVE)

- Once all approvals have been obtained, forward as follows:
- Original to Finance
 - Copy to Real Estate Management/Commercial Operations files