



Rasier-DC, LLC (Uber) Third-Party Auditor's Agreed-Upon Procedures Report on Pick-Up Fees at the Fort Lauderdale-Hollywood International Airport and Port Everglades

Office of the County Auditor

Agreed-Upon Procedures Report

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Agreed-Upon Procedures Applied by Uber's Third-Party Auditor:
Armanino LLP

Report No. 22-15
September 26, 2022



OFFICE OF THE COUNTY AUDITOR
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September 26, 2022

Honorable Mayor and Board of County Commissioners:

Pursuant to the Operating Agreement (Agreement) for Transportation Network Company (TNC) Services at Fort Lauderdale-Hollywood International Airport (Airport) and Port Everglades (Port) executed between Broward County and Rasier-DC, LLC (Uber) on March 10, 2020, our Office worked with the Airport, Port, and Uber to develop the Agreed-Upon Procedures (AUP) that are performed by a third-party auditor (TPA) engaged by Uber. The purpose of the AUP is to provide reasonable assurance over completeness and accuracy of reported Pick-ups and associated Pick-up Fees related to Uber's operations at the Airport and the Port. The AUP is conducted on an annual basis and the period covered in this report is January 1, 2021 to December 31, 2021.

The TPA's complete report on applying the AUP is attached as **Appendix A** to this report. We summarized the results of TPA's report in **Figure 1** below.

Figure 1. Summary of Results

Objectives	FLL Airport	Port Everglades
1. Accuracy of Trip Fee trigger for pick-up inside Geofence	No exceptions	No exceptions
2. Monthly payment file completeness	No exceptions	No exceptions
3. Monthly payment file accuracy	No exceptions	No exceptions

Source: Prepared by the Office of the County Auditor with information obtained from Uber's TPA.

The engagement to apply the AUP was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The AUP is not designed to constitute an audit or review of the Airport's, Port's or TNC's accounting records. This report is intended solely for the use of the TNC and Broward County and should not be used by anyone else other than these specific parties. However, this report will be a public record and its distribution is not limited.

During the AUP process, the Airport's ground transportation management contractor and Port's security contractor provided the assistance to conduct independent trip observations. We coordinated the timing and frequency of procedures directly with the TPA. We appreciate the cooperation and assistance provided by the Airport and Port staff and their contractors throughout the process.

Respectfully submitted,



Bob Melton, County Auditor

cc: Monica Cepero, County Administrator
Andrew Meyers, County Attorney
Kimm Campbell, Deputy County Administrator
Kevin Kelleher, Assistant County Administrator
Mark Gale, CEO/Director, Aviation Department
Jonathan Daniels, CEO/Director, Port Everglades Department

APPENDIX A –
UBER'S THIRD-PARTY AUDITOR'S
AGREED-UPON PROCEDURES REPORT

Rasier-DC, LLC

Agreed-Upon Procedures

December 31, 2021



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**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON
PROCEDURES**

To the Management of Rasier-DC, LLC:

We have performed the procedures enumerated on pages 2 to 7 of this report, which were agreed to by Rasier-DC, LLC ("Rasier"), Uber Technologies, Inc. and Broward County, solely to assist you in evaluating the completeness and accuracy of trip fees remitted by Rasier to Broward County for the period January 1, 2021 to December 31, 2021 as required by the Operating Agreement For Transportation Network Company Services At Fort Lauderdale-Hollywood International Airport And Port Everglades Between Broward County and Rasier-DC, LLC dated November 20, 2019. Rasier is responsible for the completeness and accuracy of airport trip fees remitted by Rasier to Broward County as required by the Operating Agreement For Transportation Network Company Services At Fort Lauderdale-Hollywood International Airport And Port Everglades Between Broward County and Rasier-DC, LLC dated November 20, 2019. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and results thereof are listed in Attachment 1.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on airport trip fees remitted to Broward County as required by the Operating Agreement For Transportation Network Company Services At Fort Lauderdale-Hollywood International Airport And Port Everglades Between Broward County and Rasier-DC, LLC dated November 20, 2019 for the period January 1, 2021 through December 31, 2021. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Rasier-DC, LLC, Uber Technologies, Inc. and Broward County, and is not intended to be, and should not be, used by anyone other than these specified parties.

Armanino LLP
Armanino^{LLP}
San Ramon, California

February 28, 2022



ATTACHMENT I - PROCEDURES AND FINDINGS

Section 1 - Fort Lauderdale Hollywood International Airport

Part A. Independent Count of Actual Observed Pick-ups (Performed by the Airport's Contractor)

Part B. Payment File Validation (Performed by Armanino)

Procedure Ref #	Agreed Upon Procedures Performed	Result
<i>Objective 1 - Accuracy of Trip Fee Trigger for Pick-up Inside Geofence</i>		
1	Obtain from Airport personnel the Airport - Rasier-DC, LLC Monthly Report ("FLL Payment File") and from Port personnel the Port Everglades - Rasier-DC, LLC Monthly Report ("POE Payment File"), which were remitted to Broward County by Rasier, for each of the selected months.	Completed without exception.
2	<p>Obtain from the Office of the County Auditor Observation Forms completed for 30 pick-ups per Part A above, including the pictures of the license plates and/or waybills. Compile the data from the Observation Forms validating it by reviewing the related pictures. For each pick-up observed at the Airport, within the "FLL Payment File" and the "POE Payment File" for the month in which the trip was observed, filter column First 3 Digits of License for the first 3 digits of the license plate number of the vehicle, and then filter column Date & Time for the date and time the trip was taken. Identify any trips that started within +/- thirty minutes of the time recorded during the observation. Verify:</p> <ul style="list-style-type: none"> a. Trips observed in Part A were <u>included</u> in the "FLL Payment File". b. Trips observed in Part A were <u>excluded</u> from the "POE Payment File". <p><i>Note 1: Armanino noted two instances of missing or illegible waybill numbers in the pictures provided. To complete the data set for Procedure 2, Armanino used the legible data from the pictures and Observation Forms (e.g., full license plate number, timestamp, etc.), and additional information requested from Rasier. Rasier provided the information via extraction from its systems and demonstrated each extraction via screenshare.</i></p> <p><i>Note 2: Armanino noted four trips that were observed in Part A that were not included in the FLL Payment File or the POE Payment File. Armanino contacted Rasier to obtain an explanation. After</i></p>	Completed without exception.

	<i>further research, it was determined that each of these four trips were canceled before they could be completed. For these cancelled trips, Armanino obtained additional supporting documentation in the form of a screenshot from Rasier's systems for the trip in question and documentation showing the driver was not paid in order to corroborate the cancellation status shown by Rasier in Rasier's records/query output. Based on the evidence reviewed, Armanino did not note any instances of Rasier's system improperly showing a trip with a canceled status.</i>	
Objective 2 - Monthly Payment File Completeness		
3	Obtain from Rasier personnel, for each of the selected months, a query output ("FLL Query Results") of trips that were picked-up at the Airport. The query outputs contain trip date, pick-up time, latitude of pick-up location, longitude of pick-up location, and the first three digits of the license plate of the car.	Completed without exception.
4	For each of the selected months, agree the total number of records in "FLL Payment File" obtained in procedure 1 to the total number of records in "FLL Query Results" generated in procedure 3. Identify any differences and provide such trip information to Rasier asking for support with any additional data to confirm whether these trips are variances. Conclude and document the reasons for each difference noted. <i>See Exhibit B below for further detail.</i>	Completed without exception.
5	For each of the 30 trips observed in Part A (and compiled in Part B, procedure 2) above, from the "FLL Query Results", obtain the Trip Record containing trip date, pick-up time, latitude of pick-up location, longitude of pick-up location, and the first three digits of the license plate of the vehicle.	Completed without exception.
6	Follow detailed procedures in Exhibit 1 [B. Drawing Geojson Maps] to plot the geofence for the Airport in geojson.io. <i>See Exhibit 1 below for more detail.</i>	Completed without exception.
7	For each of the 30 trips, using data obtained from procedure 5, plot the pick-up location of the trip using the latitude/longitude coordinates from the Trip Record into the geojson.io map drawn in procedure 6 by following the procedures defined in Exhibit 1 [C. Plotting Ride Pick-up Coordinates]: a. Based on the plotting performed in procedure 7, verify whether the trip pick-up occurred inside or outside the Airport geofence drawn in procedure 6.	Completed without exception.

	<p>b. For the trips with pick-ups <u>within</u> the Airport geofence (as determined in procedure 7a), verify the "FLL Payment File" obtained in procedure 1 and agree the latitude/longitude and date/time of the pick-up for the selection to the "FLL Payment File".</p> <p>c. For selections made that had a pick-up <u>outside</u> of the Airport geofence (as determined in procedure 7a), verify the "FLL Payment File" obtained in procedure 1 and agree the latitude/longitude and date/time of samples are not included in the "FLL Payment File".</p>	
<i>Objective 3 - Monthly Payment File Accuracy</i>		
8	Recalculate the Airport total trip fee for each of the monthly payments by multiplying the total record count in the "FLL Query Results" obtained in procedure 3 by \$3.00 for each of the selected months.	Completed without exception.
9	Agree the total recalculated monthly Airport trip fee in procedure 8 to total trip fee for the selected months per the "FLL Payment File" obtained in procedure 1. <i>See Exhibit B for more detail.</i>	Completed without exception.

Section 2 - Port Everglades

Part A. Independent Count of Actual Observed Pick-ups (Performed by the Port's Contractor)

Part B. Payment File Validation (Performed by Armanino)

Procedure Ref #	Agreed Upon Procedures Performed	Result
<i>Objective 1 - Accuracy of Trip Fee Trigger for Pick-up Inside Geofence</i>		
1	Obtain from Airport personnel the Airport - Rasier-DC, LLC Monthly Report ("FLL Payment File") and from Port personnel the Port Everglades - Rasier-DC, LLC Monthly Report ("POE Payment File"), which were remitted to Broward County by Rasier, for each of the selected months. (Note: The same reports are initially obtained in Section 1 - Fort Lauderdale Hollywood International Airport, Part B).	Completed without exception.
2	<p>Obtain from the Office of the County Auditor Observation Forms completed for 30 pick-ups per Part A above, including the pictures of the license plates and/or waybills. Compile the data from the Observation Forms validating it by reviewing the related pictures. For each pick-up observed at Port Everglades, within the "FLL Payment File" and the "POE Payment File" for the month in which the trip was observed, filter column First 3 Digits of License for the first 3 digits of the license plate number of the vehicle, and then filter column Date & Time for the date and time the trip was taken. Identify any trips that started within +/- thirty minutes of the time recorded during the observation. Verify:</p> <ul style="list-style-type: none"> a. Trips observed in Part A were <u>included</u> in the "POE Payment File". b. Trips observed in Part A were <u>excluded</u> from the "FLL Payment File". <p><i>Note 1: Armanino noted two instances of missing or illegible waybill numbers in the pictures provided. To complete the data set for Procedure 2, Armanino used the legible data from the pictures and Observation Forms (e.g., full license plate number, timestamp, etc.), and additional information requested from Rasier. Rasier provided the information via extraction from its systems and demonstrated each extraction via screenshare.</i></p> <p><i>Note 2: Armanino noted two trips that were observed in Part A that were not included in the FLL Payment File or the POE</i></p>	Completed without exception.

	<i>Payment File. Armanino contacted Rasier to obtain an explanation. After further research, it was determined that both of these trips were canceled before they could be completed. For these cancelled trips, Armanino obtained additional supporting documentation in the form of a screenshot from Rasier's systems for the trip in question and documentation showing the driver was not paid in order to corroborate the cancellation status shown by Rasier in Rasier's records/query output. Based on the evidence reviewed, Armanino did not note any instances of Rasier's system improperly showing a trip with a canceled status.</i>	
Objective 2 - Monthly Payment File Completeness		
3	Obtain from Rasier personnel, for each of the selected months, a query output ("POE Query Results") of trips that were picked-up at Port Everglades. The query outputs contain trip date, pick-up time, latitude of pick-up location, longitude of pick-up location, and the first three digits of the license plate of the car.	Completed without exception.
4	For each of the selected months, agree the total number of records in the "POE Payment File" obtained in procedure 1 to the total number of records in the "POE Query Results" generated in procedure 3. Identify any differences and provide such trip information to Rasier asking for support with any additional data to confirm whether these trips are variances. Conclude and document the reasons for each difference noted. <i>See Exhibit B below for further detail.</i>	Completed without exception.
5	For each of the 30 trips observed in Part A (and compiled in Part B, procedure 2) above, from the "POE Query Results", obtain the Trip Record containing trip date, pick-up time, latitude of pick-up location, longitude of pick-up location, and the first three digits of the license plate of the vehicle.	Completed without exception.
6	Follow detailed procedures in Exhibit 2 [B. Drawing Geojson Maps] to plot the geofence for Port Everglades in geojson.io. <i>See Exhibit 1 below for further detail.</i>	Completed without exception.
7	For each of the 30 trips, using data obtained from procedure 5, plot the pick-up location of the trip using the latitude/longitude coordinates from the Trip Record into the geojson.io map drawn in procedure 6 by following the procedures defined in Exhibit 2 [C. Plotting Ride Pick-up Coordinates]:	Completed without exception.

	<p>a. Based on the plotting performed in procedure 7, verify whether the trip pick-up occurred inside or outside the Port Everglades geofence drawn in procedure 6.</p> <p>b. For the trips with pick-ups <u>within</u> the Port Everglades geofence (as determined in procedure 7a), verify the "POE Payment File" obtained in procedure 1 and agree the latitude/longitude and date/time of the pick-up for the selection to the "POE Payment File".</p> <p>c. For selections made that had a pick-up <u>outside</u> of the Port Everglades geofence (as determined in procedure 7a), verify the "POE Payment File" obtained in procedure 1 and agree the latitude/longitude and date/time of samples are not included in the "POE Payment File."</p>	
<i>Objective 3 - Monthly Payment File Accuracy</i>		
8	Recalculate the Port Everglades total trip fee for each of the monthly payments by multiplying the total record count in the "POE Query Results" obtained in procedure 3 by \$2.00 for each of the selected months.	Completed without exception.
9	Agree the total recalculated monthly Port Everglades trip fee in procedure 8 to total trip fee for the selected months per the "POE Payment File" obtained in procedure 1. <i>See Exhibit B below for further detail.</i>	Completed without exception.

**Exhibit A. Part A. Independent Count of Actual Observed Pick-ups (Performed by the
Airport's Contractor)**

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Exhibit B - Management Analysis of Trips and Fee Payments

Fort Lauderdale Hollywood International Airport

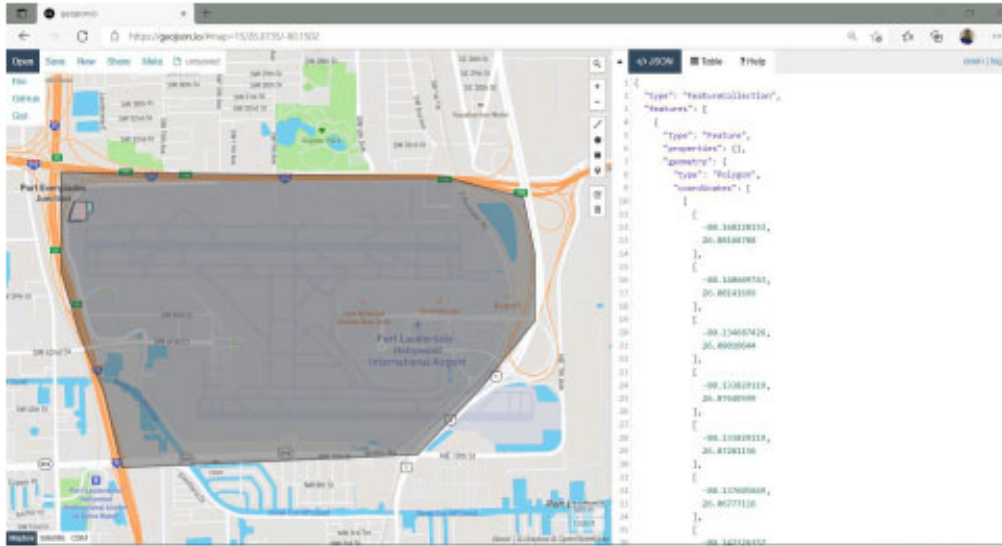
	Total Number of Trips			Payments by Month		
	A.	B.	C.	D.	E.	F.
	Total # of Trips per Uber Report	Total # of Trips per Armanino recalculation	Variance (B. - A.)	Total Trip Fee \$ per Uber Report	Recalculated Trip Fee Armanino Recalculation (B. * \$3.00)	Variance (E. - D.)
October 2021	198,256	198,256	-	\$594,768	\$594,768	\$ -
November 2021	212,065	212,065	-	\$636,195	\$636,195	\$ -
December 2021	204,983	204,983	-	\$614,949	\$614,949	\$ -
Total of all months	615,304	615,304	-	\$1,845,912	\$1,845,912	\$ -

Port Everglades

	Total Number of Trips			Payments by Month		
	A.	B.	C.	D.	E.	F.
	Total # of Trips per Uber Report	Total # of Trips per Armanino recalculation	Variance (B. - A.)	Total Trip Fee \$ per Uber Report	Recalculated Trip Fee Armanino Recalculation (B. * \$2.00)	Variance (E. - D.)
July 2021	5,157	5,157	-	\$10,314	\$10,314	\$ -
August 2021	11,052	11,052	-	\$22,104	\$22,104	\$ -
September 021	13,284	13,284	-	\$26,568	\$26,568	\$ -
Total of all months	29,493	29,493	-	\$58,986	\$58,986	\$ -

Exhibit I - Screenshot of Geofence from geojson.io

Fort Lauderdale Hollywood International Airport



Port Everglades

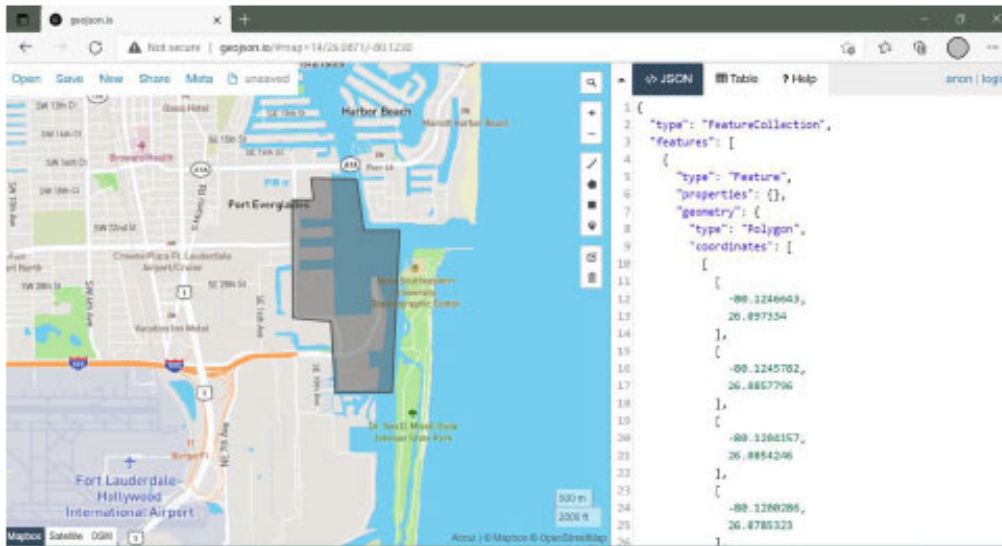


Exhibit II - PBI Geofence Latitude/Longitude Coordinates

Fort Lauderdale Hollywood International Airport

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Port Everglades

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