



2024 Lyft, Inc. 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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County Auditor

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Agreed-Upon Procedures Applied by Lyft's Third-Party Auditor:
Coalfire Controls, LLC

Report No. 25-14
April 09, 2025



OFFICE OF THE COUNTY AUDITOR

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April 09, 2025

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 (FLL Airport) and Port Everglades (Port) executed between Broward County and Lyft, Inc. (Lyft) on March 10, 2020, our Office worked with the FLL Airport, Port, and Lyft to develop the Agreed-Upon Procedures (AUP) that are performed by a third-party auditor (TPA) engaged by Lyft. The purpose of the AUP is to provide reasonable assurance over the completeness and accuracy of reported Pick-ups and associated Pick-up Fees related to Lyft's operations at the FLL Airport and the Port. The AUP is conducted on an annual basis, and the period covered in this report was Calendar Year (CY) 2024, from January 1, 2024, to December 31, 2024.

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

Figure 1. Summary of Results

Objectives	FLL Airport	Port Everglades
1. Accuracy of Pick up Fee trigger for Pick up inside Geofence (<i>Note 1</i>)	Completed without exception.	Completed without exception.
2. Monthly payment file completeness	Completed without exception.	Completed without exception.
3. Monthly payment file accuracy	Completed without exception.	Completed without exception.

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

Note 1: Geofence means the virtual boundary around the physical geographical area that is the FLL Airport and Port property corresponding with the set of coordinates defining that area. It prohibits TNC drivers from receiving any requests for any passenger Pick-ups at the FLL Airport and Port while the TNC vehicle is located within the FLL Airport or Port property.

Broward County Board of County Commissioners

Mark D. Bogen • Alexandra P. Davis • Lamar P. Fisher • Beam Furr • Steve Geller • Robert McKinzie • Nan H. Rich • Hazelle P. Rogers • Michael Udine
www.broward.org

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 FLL 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 FLL Airport's ground transportation management contractor and Port's security contractor assisted with conducting independent trip observations. We coordinated the timing and frequency of procedures directly with the TPA. We appreciate the cooperation and assistance provided by the FLL 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
Dr. Kimm Campbell, Deputy County Administrator
Michael Ruiz, Assistant County Administrator
Mark Gale, CEO/Director, Aviation Department
Joseph Morris, CEO/Director, Port Everglades Department

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

Independent Accountant's Report

To the Management of Lyft, Inc.:

We have performed the procedures enumerated below on compliance with the Operating Agreement for Transportation Network Company Services at Fort Lauderdale-Hollywood International Airport and Port Everglades between Broward County ("the County") and Lyft, Inc. ("the Agreement") executed on March 10, 2020, Exhibit C, Memorandum of Understanding, as applicable, of Lyft, Inc. for the period January 1, 2024, to December 31, 2024. Lyft, Inc.'s management is responsible for compliance with the Agreement, Exhibit C, Memorandum of Understanding, as applicable.

Lyft, Inc. has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose, which is to demonstrate Lyft, Inc.'s compliance with the Agreement, Exhibit C, Memorandum of Understanding, as applicable, for the period January 1, 2024, to December 31, 2024. Additionally, Broward County has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are listed in Attachment 1 of this report.

We were engaged by Lyft, Inc. to perform this agreed-upon procedures engagement and conducted our engagement 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 engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on Lyft, Inc.'s compliance with the Agreement, Exhibit C, Memorandum of Understanding, as applicable. 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.

We are required to be independent of Lyft, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of Lyft, Inc. and Broward County, and is not intended to be and should not be used by anyone other than those specified parties.

Coalfire Controls LLC

Greenwood Village, Colorado
March 26, 2025

Attachment 1—Procedures Performed and Results

Procedure Reference	Agreed Upon Procedure Performed	Result
A	<p>For a sample of months, obtain Observation Forms for 15 Pick-ups observed by the Fort Lauderdale-Hollywood International Airport's (FLL's) contractor and 15 Pick-ups observed by Port Everglades' contractor, respectively, with pictures of the license plates (required) and waybills (preferable).</p> <p>Under certain circumstances, if the number of Pick-ups observed by FLL's contractor or Port Everglades' contractor for the sampled month is less than 15, obtain Observation Forms for Pick-ups observed in the subsequent sampled month to ensure there is a total of 45 Pick-ups available for procedures 1.1 through 11.1 and 1.2 through 11.2, respectively.</p>	Completed without exception.
FLL Procedures		
1.1	Obtain from the Airport personnel the FLL - Lyft, Inc. Monthly Report ("FLL Payment File") and from the Port Everglades personnel the Port Everglades - Lyft, Inc. Monthly Report ("POE Payment File"), which were remitted to Broward County by Lyft, for each of the sampled months. As an alternative, these Monthly Reports can be provided to the TPA by the Office of the County Auditor.	Completed without exception.
2.1	<p>Obtain from the Office of the County Auditor Observation Forms completed for all Pick-ups per Procedure A above, including the pictures of the license plates and/or waybills. Compile the data from the Observation Forms and confirm it by inspecting the related pictures. If a waybill is provided, use the information from the waybill. For each sampled month with more than 10 Pick-ups observed in procedure A, determine the first 10 Pick-ups by Pick-up start time and the remaining Pick-ups as potential replacement Pick-ups (see procedure 3.1 below for when to use the replacement Pick-ups). For each of the 10 Pick-ups observed at the Airport (if more than 10 pick-ups observed, then, for the first 10 pick-ups), within the "FLL Payment File" and the "POE Payment File" for the month in which the Pick-up was observed, filter column plate for the first 3 digits of the license plate number of the vehicle, and then filter column occurred_at_local for the date and time of the Pick-up. Identify any Pick-ups within +/- thirty minutes of the time recorded during the observation. Confirm that:</p> <p>a. Pick-ups observed in Procedure A were included in the "FLL Payment File" as Pick-ups.</p> <p>b. Pick-ups observed in Procedure A were excluded from the "POE Payment File" as Pick-ups.</p>	Completed without exception.

Procedure Reference	Agreed Upon Procedure Performed	Result
3.1	<p>For exceptions identified in procedure 2.1 above, obtain and inspect additional supporting documentation from Lyft's records (e.g., a screenshot of the driver's app screen, document showing that the driver was not paid for the Pick-up, etc.) to corroborate the cause of the discrepancy (e.g., a cancellation, etc.):</p> <p>a. If any Pick-ups are confirmed to be cancellations through the inspection of the additional supporting documentation, replace such cancelled Pick-ups with the replacement Pick-ups and perform procedure 2.1 above. If there are insufficient Pick-ups observed for any given sample month resulting in less than 10 non-cancelled Pick-ups for a month, utilize remaining replacement Pick-ups from other sampled months, to ensure there are at least 30 total non-cancelled Pick-ups subjected to procedures 2.1 through 11.1.</p> <p>b. Determine what is the effect of these exceptions on the Pick-up Fee paid/due to the County.</p>	Completed without exception.
4.1	Obtain from Lyft personnel, for each of the sampled months, a query output ("FLL Query Results") of Pick-ups at the Airport. The query outputs contain Pick-up 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.
5.1	For each of the sampled months, agree the total number of Pick-ups in the "FLL Payment File" obtained in procedure 1.1 to the total number of Pick-ups in the "FLL Query Results" generated in procedure 4.1. Identify any differences and provide such Pick-up information to Lyft asking for an explanation and documentation with any additional data/information to support such explanations. Determine and document the reasons for each difference identified and procedures performed. Determine whether the differences will result in any understated/underpaid or overstated/overpaid Pick-up Fees and what is the associated dollar amount attributable to such differences.	Completed without exception.
6.1	For each of the 30 Pick-ups observed in Procedure A (and compiled in Procedure 2.1) above, from the "FLL Query Results", obtain the Pick-up Record containing Pick-up 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.
7.1	Plot the geofence for the FLL in geojson.io. Refer to Exhibit A for the coordinates.	Completed without exception.

Procedure Reference	Agreed Upon Procedure Performed	Result
8.1	<p>For each of the 30 Pick-ups, using data obtained from procedure 6.1, plot the Pick-up location using the latitude/longitude coordinates from the Pick-up Record into the geojson.io map drawn in procedure 7.1:</p> <p>a. Based on the plotting performed in procedure 8.1, confirm whether the Pick-up occurred inside or outside the Airport geofence drawn in procedure 7.1.</p> <p>b. For the Pick-ups within the Airport geofence (as determined in procedure 8.1a), inspect the “FLL Payment File” obtained in procedure 1.1 and agree the latitude/longitude and date/time of the Pick-up for the sample to the “FLL Payment File”.</p> <p>c. For selections made that had a Pick-up outside of the Airport geofence (as determined in procedure 8.1a), inspect the “FLL Payment File” obtained in procedure 1.1 and agree the latitude/longitude and date/time of samples are not included in the “FLL Payment File”.</p>	Completed without exception.
9.1	<p>Based on the results of procedure 5.1, determine whether the total Pick-up Fee for each of the sampled months per the “FLL Payment File” obtained in procedure 1.1 is calculated accurately. If for any of the months it is not calculated accurately, determine the dollar amounts and the percentages of the monthly Pick-up Fees that were understated/underpaid or overstated/overpaid.</p>	Completed without exception.
10.1	<p>Pursuant to Section 7.3.4 of TNC’s agreement with the County, if the percentage of understated or underpaid Pick-up Fees as identified in procedure 5.1 is three percent (3%) or more during the three months sampled for this AUP, the TNC shall pay to County the error rate identified multiplied by the total Pick-up Fees for the applicable calendar year being audited. Based on the results of procedure 9.1, determine the dollar amount to be paid to the County.</p>	<p>Completed without exception.</p> <p>No understated or underpaid Pick-up Fees over 3% were noted.</p>
11.1	<p>In the final AUP report, document descriptions of exceptions identified (if any), additional procedures performed to confirm the exceptions, and results based on TPA's inspection of additional supporting documentation.</p>	Completed without exception.
Port Everglades Procedures		
1.2	<p>Obtain from the Airport personnel the FLL - Lyft, Inc. Monthly Report (“FLL Payment File”) and from the Port Everglades personnel the Port Everglades - Lyft, Inc. Monthly Report (“POE Payment File”), which were remitted to Broward County by Lyft, for each of the sampled months. As an alternative, these Monthly Reports can be provided to the TPA by the Office of the County Auditor.</p>	Completed without exception.

Procedure Reference	Agreed Upon Procedure Performed	Result
2.2	<p>Obtain from the Office of the County Auditor Observation Forms completed for all Pick-ups per Procedure A above, including the pictures of the license plates and/or waybills. Compile the data from the Observation Forms and confirm it by inspecting the related pictures. If a waybill is provided, use the information from the waybill. For each sampled month with more than 10 Pick-ups observed in procedure A, determine the first 10 Pick-ups by Pick-up start time and the remaining Pick-ups as potential replacement Pick-ups (see procedure 3.2 below for when to use the replacement Pick-ups) For each of the 10 Pick-ups observed at the Port Everglades, (if more than 10 pick-ups observed, then, for the first 10 pick-ups), within the “FLL Payment File” and the “POE Payment File” for the month in which the Pick-up was observed, filter column plate for the first 3 digits of the license plate number of the vehicle, and then filter column occurred_at_local for the date and time of the Pick-up. Identify any Pick-ups within +/- thirty minutes of the time recorded during the observation. Confirm that:</p> <ul style="list-style-type: none"> a. Pick-ups observed in Procedure A were included in the “POE Payment File” as Pick-ups. b. Pick-ups observed in Procedure A were excluded from the “FLL Payment File” as Pick-ups. 	Completed without exception.
3.2	<p>For exceptions identified in procedure 2.2 above, obtain and inspect additional supporting documentation from Lyft’s records (e.g., a screenshot of the driver’s app screen, document showing that the driver was not paid for the Pick-up, etc.) to corroborate the cause of the discrepancy (e.g., a cancellation, etc.):</p> <ul style="list-style-type: none"> a. If any Pick-ups are confirmed to be cancellations through the inspection of the additional supporting documentation, replace such cancelled Pick-ups with the replacement Pick-ups and perform procedure 2.2 above. If there are insufficient Pick-ups observed for any given sample month resulting in less than 10 non-cancelled Pick-ups for a month, utilize remaining replacement Pick-ups from other sampled months, to ensure there are at least 30 total non-cancelled Pick-ups subjected to procedures 2.2 through 11.2. b. Determine what is the effect of these exceptions on the Pick-up Fee paid/due to the County. 	Completed without exception.
4.2	<p>Obtain from Lyft personnel, for each of the sampled months, a query output (“POE Query Results”) of Pick-ups at Port Everglades. The query outputs contain Pick-up 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.</p>	Completed without exception.

Procedure Reference	Agreed Upon Procedure Performed	Result
5.2	For each of the sampled months, agree the total number of Pick-ups in "POE Payment File" obtained in procedure 1.2 to the total number of Pick-ups in "POE Query Results" generated in procedure 4.2. Identify any differences and provide such Pick-up information to Lyft asking for an explanation and documentation with any additional data/information to support such explanations. Determine and document the reasons for each difference identified and procedures performed. Determine whether the differences will result in any understated/underpaid or overstated/overpaid Pick-up Fees and what is the associated dollar amount attributable to such differences.	Completed without exception.
6.2	For each of the 30 Pick-ups observed in Procedure A (and compiled in Procedure 2.2) above, from the "POE Query Results", obtain the Pick-up Record containing Pick-up 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.
7.2	Plot the geofence for Port Everglades in geojson.io. Refer to Exhibit B for the coordinates.	Completed without exception.
8.2	For each of the 30 Pick-ups, using data obtained from procedure 6.2, plot the Pick-up location using the latitude/longitude coordinates from the Pick-up Record into the geojson.io map drawn in procedure 7.2: a. Based on the plotting performed in procedure 8.2, confirm whether the Pick-up occurred inside or outside the Port Everglades geofence drawn in procedure 7.2. b. For the Pick-ups within the Port Everglades geofence (as determined in procedure 8.2a), inspect the "POE Payment File" obtained in procedure 1.2 and agree the latitude/longitude and date/time of the Pick-up for the sample to the "POE Payment File". c. For selections made that had a Pick-up outside of the Port Everglades geofence (as determined in procedure 8.2a), inspect the "POE Payment File" obtained in procedure 1.2 and agree the latitude/longitude and date/time of samples are not included in the "POE Payment File".	Completed without exception.
9.2	Based on the results of procedure 5.2, determine whether the total Pick-up Fee for each of the sampled months per the "POE Payment File" obtained in procedure 1.2 is calculated accurately. If for any of the months it is not calculated accurately determine the dollar amounts and the percentages of the monthly Pick-up Fees that were understated/underpaid or overstated/overpaid.	Completed without exception.

Procedure Reference	Agreed Upon Procedure Performed	Result
10.2	Pursuant to Section 7.3.4 of TNC's agreement with the County, if the percentage of understated or underpaid Pick-up Fees as identified in procedure 5.2 is three percent (3%) or more during the three months sampled for this AUP, the TNC shall pay to County the error rate identified multiplied by the total Pick-up Fees for the applicable calendar year being audited. Based on the results of procedure 9.2, determine the dollar amount to be paid to the County.	Completed without exception. No understated or underpaid Pick-up Fees over 3% were noted.
11.2	In the final AUP report, document descriptions of exceptions identified (if any), additional procedures performed to confirm the exceptions, and results based on TPA's inspection of additional supporting documentation.	Completed without exception.

Exhibit A

FLL Geofence (this geofence is effective March 10, 2022)

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  }
}
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Exhibit B

POE Geofence (this is a “Pick-up Fee” geofence effective September 13, 2022)

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