



CCPAPR Voting System

Independent Accountant's Report on Applying Agreed-Upon Procedures

As of August 30, 2025



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Background Information

LPG, CPA, PSC was engaged by the “Colegio de Contadores Públicos Autorizados de Puerto Rico” (CCPAPR), to perform agreed-upon procedures, which the CCPAPR specified, to assist them in evaluating its Voting System for members as of August 30, 2025, for the current year election process.

The Governing Board is composed of 25 members, of which 17 of them are selected during the Annual Assembly and the remaining 8 members are selected in the local chapters. The Annual Assembly elects on average (excluding local chapters’ presidents) 50% of the BoD configuration. The voting process to elect various members of the 2025-2026 Governing Board during the Annual Assembly was opened on July 31, 2025, at 11:00 AM and closed on August 30, 2025, at 11:00 AM. Only active and eligible members (members with membership fees up to date) are permitted to vote and may cast their electronic vote either from computers, tablets, and smartphones, or from computers that are available in a designated room on the day of the Annual Assembly until the election process is closed.

To access the voting system, the members enter to the CCPAPR webpage and go into the area identified as “My Profile.” If the member is up to date with the membership, the system will allow the member to access the voting portal. The membership and authentication process are managed by Centrix Corporation, which provides solutions under the brand “Sodalis”, while the voting system is provided and managed by VICOM Visual Communications, Inc. (VICOM). The votes cast by members are registered and stored within the VICOM voting system and results reports are only generated when the voting process is closed.

The scrutiny of all votes is carried out on the day of the Annual Assembly. On that day, the VICOM representative delivers the official vote results by position to the president of the Nominations and Elections Committee. The committee president, in consultation with the members present, validates the results and proceed to certify them. The president of the Nominations and Elections Committee presents the certified results to the Annual Assembly after being granted the opportunity by the CCPAPR president.

The procedures agreed and specified by CCPAPR were performed for the current 2025-2026 Governing Board election process and solely to assist the CCPAPR in evaluating the voting system for members.



Independent Accountant’s Report on Applying Agreed-Upon Procedures

To the Board of Directors (BoD) of
Colegio de Contadores Públicos Autorizados (CCPAPR)

We have performed the procedures described in **Attachment I**, which was agreed to by the BoD of CCPAPR solely to assist CCPAPR in evaluating its Voting System for members as of August 30, 2025.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). The sufficiency of the procedures is solely the responsibility of the specified party of the report. Consequently, we make no representation regarding the sufficiency of the procedures described in **Attachment I** either for the purpose for which this report has been requested or for any other purpose.

Our procedures and our findings are described in the accompanying **Attachment I**.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the operation effectiveness of the specified controls or any other data. Accordingly, we do not express such an opinion. 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 the BoD of CCPAPR’s and its members and is not intended to be and should not be used by anyone other than these specified parties.

September 23, 2025

Stamp No. DPSC227-154 of the Puerto Rico
Society of Certified Public Accountants
was affixed to the record copy of this report.

JPG CPA, P.S.C.



DPSC227-154
CCPAPR – AUP





**Attachment I
CCPAPR Voting System Agreed-Upon Procedures**

Attachment I – CCPAPR Voting System Agreed-Upon Procedures

Agreed-Upon Procedure 1

Verify that proper voting and system procedures / guidelines are available and approved.

Procedures Performed:

- Inspected that VICOM procedures / guidelines related to the voting system and the CCPAPR procedures / guidelines related to the voting process are in place.

Findings:

We inspected that VICOM procedures / guidelines are in place related to the voting system, including system security guidelines and appropriate programming practices. These guidelines include, among other topics, the following:

- Preventive security controls management
- Secure coding practices
- Management and use of corrective security
- Software development process

In addition, we validated that the CCPAPR has established comprehensive procedures and guidelines related to the voting process, which are accessible to all members via the CCPAPR webpage. These procedures / guidelines include instructions for the use of the electronic voting system and, rules and procedures governing the election process.

No exceptions were found as result of applying the procedures.



Attachment I CCPAPR Voting System Agreed-Upon Procedures

Agreed-Upon Procedure 2

Ensure the Box Score initializes at zero before the voting process begins.

Procedures Performed:

- Inspected the VICOM voting system admin tool Dashboard to validate that the count was at zero before the voting process began.
- Reviewed the electronic result reports before the voting process began to ensure the count was at zero for all candidates.

Findings:

We inspected the Dashboard from the VICOM voting system admin tool, showing zero (0) votes confirmed, zero (0) pending votes and zero (0) votes in progress, for a 0% participation. Our inspection was completed on July 31, 2025, at 10:34 AM right before the voting process began. We confirmed that the CCPAPR voting for the 2025-2026 Governing Board would be open on Thursday, July 31st 11:00 AM.

In addition, we inspected the electronic results report including all candidates with zero (0) votes. This report was generated on July 31, 2025, at 10:34 AM, before the voting process was open at 11:00 AM.

No exceptions were found as result of applying the procedures.



Attachment I CCPAPR Voting System Agreed-Upon Procedures

Agreed-Upon Procedure 3

Validate the voting limits based on the type of candidacy:

- Elected President – 1 vote
- First Vice President – 1 vote
- Second Vice President – 1 vote
- Even-Year Directors – up to 6 votes
- Odd-Year Directors – up to 5 votes
- AICPA Representative (every 3 years) – 1 vote

Procedures Performed:

- Re-performed the voting process, in testing and production environments, to ensure that the voting system limits the quantity of votes based on the type of candidacy.

Findings:

With the help of VICOM management we re-performed the voting process, including all candidates, using test/dummy accounts before the voting process began. We used dummy accounts created as active and eligible members with and without permission to vote for the AICPA Representative. In addition, with the help of a CPA with an active and eligible account, we re-performed the voting process in production within the voting period.

As a results of our procedures, we confirmed that the system limits the quantity of votes based on candidacy as established:

- Elected President – 1 vote
- First Vice President – 1 vote
- Second Vice President – 1 vote
- Odd-Year Directors – up to 5 votes
- AICPA Representative (every 3 years) – 1 vote

Furthermore, we confirmed that when the voter abstains for voting on any candidacy, the system does not allow to select a candidate at the same time.

No exceptions were found as result of applying the procedures.



Attachment I CCPAPR Voting System Agreed-Upon Procedures

Agreed-Upon Procedure 4

Verify that all votes are cast strictly within the official opening and closing times of the voting period. No votes should be accepted outside this timeframe.

Procedures Performed:

- Inspected the configuration of the start and end dates for the 2025 voting process within the VICOM voting system.
- Accessed the voting system before the opening window to validate that no votes are accepted outside the established timeframe.

Findings:

We inspected the configuration of the start and end dates for the CCPAPR 2025 voting process within the voting system database. We confirmed that the voting process is configured to start on 7/31/2025 at 11:00 AM and end on 8/30/2025 at 11:00 AM. As such, voters could only access the voting system within this window.

In addition, we attempted to access the voting system directly from the CCPAPR webpage on 7/31/2025 at 10:46 AM and confirmed that there was a countdown showing that there were 14 minutes left until the start of the voting at 11:00 AM.

No exceptions were found as result of applying the procedures.



Attachment I CCPAPR Voting System Agreed-Upon Procedures

Agreed-Upon Procedure 5

Confirm enforcement of the prohibition against storing, producing, distributing, possessing, or reproducing any version (interim or final) of the historical database that reflects the voting behavior of registered members.

Procedures Performed:

- Inquired VICOM management, how the voting behavior of the registered members is shown within the system and if only authorized users have access to such information.
- Observed the voting system portal Dashboard to confirm if the behavior of the registered members is displayed.
- Inspected the VICOM system voting history to ensure that the results by candidacy are not displayed.

Findings:

We confirmed with VICOM management that the voting behavior of the registered members is only displayed within the results reports and access to these reports is restricted to authorized personnel from VICOM.

Observed the voting system portal Dashboard and validated that it only included the total members authorized to vote, confirmed votes, pending votes, the percentage of participation and a graph with the total daily votes registered. No information related to the voting behavior is displayed within the Dashboard. Furthermore, we inspected that the database was configured to show the results from 8/30/2025 after the voting process closing time.

Inspected within the VICOM system database that the results of prior voting processes were not stored and that for the current election only the total votes registered were displayed.

No exceptions were found as result of applying the procedures.



Attachment I CCPAPR Voting System Agreed-Upon Procedures

Agreed-Upon Procedure 6

Validate that any physical, electronic, or non-electronic files related to the previous or prior election are destroyed no later than 45 days after the Annual Assembly.

Procedures Performed:

- Inquired VICOM management if any files related to the elections are timely destroyed.
- Inspected the VICOM system voting history to ensure that the data related to previous elections was not available.

Findings:

We confirmed with VICOM management that the elections data and results are destroyed at least 30 days after the closing of the voting process.

We inspected the VICOM system and confirmed that results of previous voting processes were not stored. All data related to prior years was set to zero (0).

No exceptions were found as result of applying the procedures.



Attachment I CCPAPR Voting System Agreed-Upon Procedures

Agreed-Upon Procedure 7

Ensure that CPA members licenses listing displayed on the CPA's website, which reflects members who have voted, is complete, accurate, and updated in real time as each vote is submitted.

Procedures Performed:

- Utilized an active and eligible member account to complete the voting process and inspected that the member license was displayed on the CPA's website within the list of members who had voted.

Findings:

We completed the voting process through the CCPAPR webpage using the account of an active and eligible member. After completion, we accessed the "Votación Electrónica" page and to the link that displays the members who have voted. We noted that the page includes the count of the total votes registered and the license numbers of those that have already completed the voting process. Within this page, we searched for the license number of the member that completed the vote and confirmed that it was included at the end of the list.

No exceptions were found as result of applying the procedure.



Attachment I CCPAPR Voting System Agreed-Upon Procedures

Agreed-Upon Procedure 8

Verify that only active and eligible members can access the voting system. Ensure that membership is properly reconciled.

Procedures Performed:

- Inspected that only active and eligible members can access to the voting system.
- Reconciled the total numbers of eligible members listed in the CCPAPR records with the total number of members permitted to vote according to the VICOM voting system.

Findings:

With the help of VICOM management we used test/dummy accounts to access the voting system using the following scenarios:

- Member active and eligible to vote but not allowed to vote for the AICPA candidate
- Member active and eligible to vote and allowed to vote for the AICPA candidate
- Member not eligible to vote

After procedures performed, we confirmed that the voting system restricts access to only active and eligible members. In addition, we reconciled the CCPAPR total members with membership fee up today against the VICOM voting system total users (allowed to vote) without exceptions.

No exceptions were found as result of applying the procedure.



Attachment I CCPAPR Voting System Agreed-Upon Procedures

Agreed-Upon Procedure 9

Ensure that the voting system prevents double voting.

Procedures Performed:

- Validated that the voting system prevents double voting.

Findings:

We accessed the voting system through the CCPAPR webpage using the account of an active and eligible member and proceeded to complete the voting process. After completion, we tried to access again the voting system and such access was not allowed. An error message was displayed notifying that the vote was already registered.

No exceptions were found as result of applying the procedure.



Attachment I CCPAPR Voting System Agreed-Upon Procedures

Agreed-Upon Procedure 10

Verify that votes are properly registered/stored and counted. Input votes agree with the result totals.

Procedures Performed:

- Inspected that votes were properly and accurately recorded within the result reports.

Findings:

Using the voting system in testing mode, we re-performed the voting process using testing/dummy accounts. After procedures performed, we confirmed that our vote was registered and that the overall vote tally was properly updated within the results reports. Furthermore, we validated that the distribution of votes among the selected candidates, and the abstentions selected for applicable candidacies, matched the expected totals.

No exceptions were found as result of applying the procedures.



Attachment I
CCPAPR Voting System Agreed-Upon Procedures

Agreed-Upon Procedure 11

Ensure that information is properly restricted / encrypted.

Agreed-Upon Procedures:

- Inspected that the voting data is properly encrypted.

Findings:

We inspected evidence confirming that the data related to the users that access the voting system is encrypted. User information is encrypted before being stored in the database using the AES-256-CBC algorithm. This ensures that if someone had direct access to the database, they would not be able to read the information without the corresponding key.

No exceptions were found as result of applying the procedures.



Attachment I CCPAPR Voting System Agreed-Upon Procedures

Agreed-Upon Procedure 12

Ensure that administrative access to the voting system, OS and database is properly restricted.

Procedures Performed:

- Inspected the list of users with privileged access to the voting system to confirm that access is properly restricted.

Findings:

We inspected the list of users with privileged access to the voting system and noted that administrative access is limited to only three (3) accounts. These accounts are only used by authorized personnel from VICOM.

However, we noted that generic accounts, including administrative accounts, are being used to access the VICOM admin portal, preventing or weakening individual accountability, traceability and increasing security risks. It is recommended that all access be tied to unique user IDs, with administrative privileges controlled and monitored through stronger access management practices.

Exception noted



Attachment I CCPAPR Voting System Agreed-Upon Procedures

Agreed-Upon Procedure 13

Verify that proper password policies are in place for voters and admin portals. Only authorized users can access specific functionalities.

Procedures Performed:

- Inquired management about the authentication process and access to the voting system through the CCPAPR webpage to ensure only authorized users can access the system.
- Inspected password parameters configuration for the users of the VICOM voting system admin portal.

Findings:

We confirmed that access to the voting system is only granted to active and eligible members through the CCPAPR webpage. No direct access to the system is allowed. Users must access their profiles within the CCPAPR webpage to access the voting system.

We inspected the password parameters configured for the users of the VICOM admin portal, noting that proper password policies are in place.

No exceptions were found as result of applying the procedures.



Attachment I CCPAPR Voting System Agreed-Upon Procedures

Agreed-Upon Procedure 14

Ensure that any program / configuration changes to the voting system are properly registered, authorized and validated.

Procedures Performed:

- Inspected and participated in the user testing procedures performed before the voting process was open to the members.

Findings:

We inspected and participated in the user testing procedures performed by the CCPAPR before the voting process was open to members and confirmed that:

- Testing procedures are in place.
- Voting system was functioning effectively, with safeguards in place to prevent both duplicate voting and voting by unauthorized individuals.
- In the user acceptance testing procedures, participated members of the Nomination and Elections Committee.
- Results were shared with VICOM management as confirmation of procedures completed and authorization.

No exceptions were found as result of applying the procedures.



Attachment I
CCPAPR Voting System Agreed-Upon Procedures

Agreed-Upon Procedure 15

Ensure that proper backup procedures are established and maintained in accordance with service agreements.

Procedures Performed:

- Inspected backup schedule and execution to ensure proper backup policies and procedures are in place.

Findings:

We inspected the backup policies for the dedicated VICOM vote server and confirmed that weekly full-instance snapshots, including all system content, are scheduled. We confirmed that there is a retention schedule of four (4) snapshots, equivalent to one (1) month of backup history.

In addition, we reviewed the backup execution for a selected week and confirmed that the backup was successfully completed.

No exceptions were found as a result of applying the procedures.