Colegio de Contadores Públicos Autorizados de Puerto Rico (CCPAPR)

Voting System

Independent Accountant's Report on Applying Agreed-Upon Procedures

As of September 5, 2026

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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 September 5, 2026 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 chapter's presidents) 50% of the BoD configuration. The voting process to elect various members of the 2026-2027 Governing Board during the Annual Assembly was opened on August 6, 2026 at 11:00 AM and closed on September 5, 2026, 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 2026-2027 Governing Board election process and solely to assist the CCPAPR in evaluating the voting system for members.

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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 September 5, 2026.

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 28, 2026

Stamp No. DPSC227-320 of the Puerto Rico
Society of Certified Public Accountants
was affixed to the record copy of this report.

LPG CPA, P.S.C.

DPSC227-320
CCPAPR - Voting AUP

Attachment I – CCPAPR Voting System Agreed-Upon Procedures

Agreed-Upon Procedure 1

Verify that documented voting procedures and system guidelines are available and approved by the governing body prior to the election date.

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 procedure.

Agreed-Upon Procedure 2

Ensure that system initialization reports and the Box Score equaled zero immediately prior to the opening of the voting process.

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 August 6, 2026, at 10:22 AM right before the voting process began. We confirmed that the CCPAPR voting process for the 2026-2027 Governing Board would be open on Thursday, August 6, 11:00 AM.

In addition, we inspected the electronic results reports including all candidates with zero (0) votes. The reports were generated on August 6, 2026, at 10:25 AM, before the voting process was open at 11:00 AM.

No exceptions were found as result of applying the procedure.

Agreed-Upon Procedure 3

Validate that maximum number of votes permitted by the system for each candidacy agrees with the approved election rules.

- 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 to vote. 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 for the current year:

- Elected President – 1 vote
- First Vice President – 1 vote
- Second Vice President – 1 vote
- Even-Year Directors – up to 6 votes

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 procedure.

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 2026 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.
- Accessed the voting system after the closing 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 2026 voting process within the voting system database. We confirmed that the voting process was configured to start on 8/6/2025 at 11:00 AM and end on 9/5/2026 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 8/5/2025 at 10:22 AM and confirmed that there was a countdown showing that there were 1 day, 37 minutes and 35 seconds left until the start of the voting process on 8/6/2026 at 11:00 AM.

Furthermore, we attempted to access the voting system for the CCPAPR on 9/5/2026 at 11:02 AM noting that the system did not allow access to the voting process and a message was displayed informing that the voting process had ended at 11:00 AM.

No exceptions were found as result of applying the procedure.

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 behaviour of registered members.

Procedures Performed:

- Inquired VICOM management how the voting behavior of the registered members is shown within the voting 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 information about 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 9/5/2026 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 procedure.

Agreed-Upon Procedure 6

Validate that any 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 from 30 to 45 days after the closing of the voting process. We observed email communication from VICOM to the CCPAPR notifying that the data of the 2025 election (prior year) would be deleted 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 procedure.

Agreed-Upon Procedure 7

Ensure that the 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 the license number of the member that completed the vote and confirmed that it was included at the end of the list. In addition, we noted that the total count of registered votes was properly updated confirming that the votes are updated in real time as each vote is submitted.

No exceptions were found as result of applying the procedure.

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
- 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 fees up today against the VICOM voting system total users (allowed to vote) without exceptions.

No exceptions were found as result of applying the procedure.

Agreed-Upon Procedure 9

Ensure that the voting system is configured to prevent a voter from successfully voting more than once for the same election.

Procedures Performed:

- Validated that the voting system is configured to prevent a voter to successfully vote more than once.

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 more than once, and on different days, to access the voting system with the same account used. Access to the voting system was not allowed and an error message was displayed confirming that the system prevents a member for voting more than once.

No exceptions were found as result of applying the procedure.

Agreed-Upon Procedure 10

Verify that votes are properly registered/stored and counted. Input votes are registered within the voting result reports.

Procedures Performed:

- Inspected that votes were properly and accurately recorded within the result reports.
- Reconciled the total numbers of votes registered in the CCPAPR webpage with the total number of confirmed votes within the VICOM voting system.

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.

In addition, we reconciled the total number of votes registered in the CCPAPR webpage with the total number of confirmed votes within the VICOM voting system without exceptions.

No exceptions were found as result of applying the procedure.

Agreed-Upon Procedure 11

Verify that the votes included in the final voting reports agree with the official election results.

Procedures Performed:

- Observed the electronic vote counting and validation, after the voting process was closed, led by the Nomination and Election Committee.
- Inspected that final voting results included within the voting system (VICOM) result reports agree with the official Nomination and Election Committee Results Certification.

Findings:

An LPG representative was present and observed the electronic vote counting and validation process after the voting process was closed. These procedures were led by the Nomination and Election Committee (Committee) President. We observed that the VICOM representative was present via ZOOM to provide the results and the results reports to the Committee.

Inspected that the final results of the 2026 voting process included in the VICOM reports were accurately included within the certification issued by the Committee with the election results details, including the members elected to the Governing Board and the number of votes received by the candidates for each election position. No discrepancies were noted between the voting system results reports (from VICOM) and the Committee certification.

No exceptions were found as result of applying the procedure.

Agreed-Upon Procedure 12

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. The encryption keys are safeguarded exclusively and solely by authorized personnel responsible for the voting system.

No exceptions were found as result of applying the procedure.

Agreed-Upon Procedure 13

Ensure that administrative access to the voting system, OS and database is properly restricted to authorized users (from VICOM and/or CCPAPR).

Procedures Performed:

- Inspected the list of users with privileged access to the voting system to confirm that access is properly restricted.
- Inspected that privileged user accounts' activities are being logged.

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 assigned to authorized personnel from VICOM. Audit trails are configured to log the activities of the privileged user accounts. We reviewed the Audit Trail log for the voting process period (from 8/6/2026 to 9/5/2026) and no unusual or suspicious activity was noted. In addition, we confirmed that no users from the CCPAPR have access to the voting system.

No exceptions were found as result of applying the procedure.

Agreed-Upon Procedure 14

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 procedure.

Agreed-Upon Procedure 15

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

Procedures Performed:

- Inspected documentation related to the CCPAPR 2026 voting process testing and authorization procedures to set the voting system for the current year voting process.
- Inspected and participated in the user testing procedures performed before the voting process was open to the members.

Findings:

Inspected a log documented by VICOM to keep track of the configuration and voting process steps related to the CCPAPR. In addition, inspected email communications between Centryx ("Sodalis" solution provider) and VICOM to coordinate testing procedures and letter from the CCPAPR confirming that the testing procedures were complete (UAT).

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 procedure.

Agreed-Upon Procedure 16

Ensure that proper backups 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, full backups are performed every 24 hours of the SQL Server Database, supporting the recovery of the database data, and a backup script is configured to run every 12 hours to perform file-level incremental and deduplicated backups.

We reviewed the backups execution for a selected period and confirmed that the backups were successfully completed.

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