

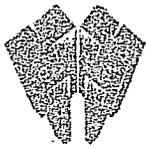
PUERTO RICO TRAFFIC SAFETY COMMISSION
REPORT ON AGREED UPON PROCEDURES
On Alcohol Open Container Requirements (154AL) Program and
Minimum Penalties for Repeat Offenders for Driving while Intoxicated (164AL) Program

Years ended September 30, 2009, 2010
and period from October 1, 2010 to January 10, 2011



Aquino, De Córdova, Alfaro & Co., LLP

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS



Aquino, De Córdova, Alfaro & Co., LLP

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INDEPENDENT ACCOUNTANTS' REPORT ON
AGREED - UPON PROCEDURES

To the Directors of the
Puerto Rico Traffic Safety Commission
San Juan, Puerto Rico

We have performed the procedures enumerated below, which was agreed to by the Commonwealth of Puerto Rico Traffic Safety Commission (PRTSC), solely to assist the National Highway Traffic Safety Administration (NHTSA) in quantifying specific situations as detailed in the procedures. PRTSC management is responsible for the company's accounting records and compliance with laws and regulations. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our Agreed-Upon Procedures and results were as follows:

1. Quantify amounts reimbursed for equipment and vehicles for the period from October 1, 2010 to January 10, 2011 to the following sub recipients:

Municipality of Carolina
Municipality of Hatillo
Municipality of Aguadilla
Municipality of San Juan
Puerto Rico Police Department

2. Quantify amounts reimbursed to sub recipients for officers which alcohol license was expired as detailed in the Agreed Upon Procedures Report on the Alcohol Open Container Requirements (154-AL) program and Minimum Penalties for Repeat Offenders for Driving While Intoxicated (164AL) program.

For results of procedures see exhibit 1

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the accounting records. 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 Puerto Rico Traffic Safety Commission and the National Highway Traffic Safety Administration (NHTSA) and is not intended to be and should not be used by anyone other than those specified parties.

May 25, 2012

Aquino, De Córdova, Alfaro & Co. LLP

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RESULTS OF PROCEDURES

Step 1 result:

Table of Vehicles and Equipment

Subrecipients	Total of Vehicles	Cost of Vehicles		Other Equipments	Total	154 AL	164 AL	Total
		2009	2010					
Carolina	1	\$ 27,472	\$ -	\$ -	\$ 27,472	\$ 27,472	\$ -	\$ 27,472
Hatillo	1	-	27,915	-	27,915	27,915	-	27,915
Aguaadilla	4	102,000	28,945	-	130,945	130,945	-	130,945
San Juan	1	-	27,915	10,350	38,265	-	38,265	38,265
PR Police Dept	82	950,000	1,319,400	806,993	3,076,393	1,847,311	1,229,082	3,076,393
	89	\$ 1,079,472	\$ 1,404,175	\$ 817,343	\$ 3,300,990	\$ 2,033,643	\$ 1,267,347	\$ 3,300,990

Step 2 results:

Bayamón

Costs reimbursed to badge #s 076 and 016 that did not render services

<u>Badge Number</u>	<u>Amount</u>
76	\$ 970
16	207
	<u>\$ 1,177</u>

Guaynabo

Costs reimbursed for badge #1847 while license was expired

<u>Badge Number</u>	<u>Amount</u>
1847	\$ 558

Hatillo

Costs reimbursed for SSNs ending with 7036,9513, 0285, 8118, 9165 whose licenses were unavailable

<u>SSN's</u>	<u>2009</u>	<u>2010</u>
7036	\$ 3,345	\$ 1,746
9513	4,793	1,252
285	2,998	708
8118	2,658	570
9165	2,328	2,391
	<u>\$ 16,122</u>	<u>\$ 6,667</u>

**Aquino, De Córdova, Alfaro & Co., LLP**

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RESULTS OF PROCEDURES – CONTINUED

Poncé

Costs reimbursed to badge #s 0235, 0542, 0567, 0071 whose licenses were unavailable

<u>Badge Number</u>	<u>2009</u>
235	\$ 1,249
542	775
567	902
71	203
	<u>\$ 3,129</u>

Costs reimbursed for SSN 8905 for unavailable payroll books

<u>SSN's</u>	<u>2009</u>
8905	<u>\$ 270</u>

Amount included in badge 0235

Costs reimbursed for badge #0235 for services not rendered

<u>Badge Number</u>	<u>2009</u>
235	<u>\$ 270</u>

Amount included in badge 0235

Vega Alta

Costs reimbursed for SSNs ending with 0384, 2818, 0109 whose licenses were unavailable

<u>SSN's</u>	<u>2009</u>	<u>2010</u>
384	\$ 2,400	\$ 4,731
2818	192	4,361
109	1,089	3,450
	<u>\$ 3,681</u>	<u>\$ 12,542</u>



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RESULTS OF PROCEDURES – CONTINUED

Guayama

Costs reimbursed for badge #9446, 1418 while license was expired

	<u>Badge Number</u>	<u>2010</u>
7	9446	\$ 325
30	1418	372
		<u>\$ 697</u>

Aguadilla

Costs reimbursed for badge 156, 185, 164 while license was expired

<u>Badge Number</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
156	\$ 1,876	\$ 2,683	\$ 750
185	908	366	
164	1,951	2,146	574
	<u>\$ 4,735</u>	<u>\$ 5,195</u>	<u>\$ 1,324</u>



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PUERTO RICO TRAFFIC SAFETY COMMISSION
REPORT ON AGREED UPON PROCEDURES
On Alcohol Open Container Requirements (154AL) Program and
Minimum Penalties for Repeat Offenders for Driving while Intoxicated (164AL) Program

Years ended September 30, 2009, 2010
and period from October 1, 2010 to January 10, 2011



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INDEPENDENT ACCOUNTANTS' REPORT ON AGREED - UPON PROCEDURES

To the Directors of the
Puerto Rico Traffic Safety Commission
San Juan, Puerto Rico

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Puerto Rico Traffic Safety Commission (PRTSC), solely to assist the National Highway Traffic Safety Administration (NHTSA) in determining whether the funds transferred from NHTSA were used for alcohol-impaired driving countermeasures or enforcement of driving while intoxicated (DWI), driving under the influence (DUI) and other related laws for the years ended September 30, 2009 and 2010 and period from October 1, 2010 to January 10, 2011. PRTSC management is responsible for the company's accounting records and compliance with laws and regulations. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our Agreed-Upon Procedures and findings were as follows:

1. We obtained expenditures charged to the programs and tied these to the Close-out reports for the years ended September 30, 2009 and 2010 and to the PRTSC general ledger for the period from October 1, 2010 to January 10, 2011.
2. We selected a sample of disbursements made by PRTSC to the Puerto Rico Police Department and thirteen (13) Municipalities for the 154 AL and 164 AL programs to ascertain its compliance with federal regulations for the years ended September 30, 2009 and 2010 and for the period from October 1, 2010 to January 10, 2011.
3. To ascertain compliance, we visited the sub-recipients and obtained evidence of the expenditure allowability, controls of usages, monitoring of vehicles inventories and eligibility of the persons receiving bonuses.

4. We requested documentation of the results of interventions, arrests made and its direct relationship to the program objective.
5. We requested an operational plan by the police, documented in the project file that provides instructions to officers on the times, days and roads to be patrolled, the use of the vehicles and breathalyzer equipment and the rationale for such a plan, as evidenced by crash or other data.
6. We examined the logs of the vehicles and interviewed the officials to document the instruction given to them as part of the planning of the alcohol interventions or daily patrols.
7. We obtained the rationale used to select the time and dates of the alcohol interventions.

To see the results refer to the Exhibits 1 to 15.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the accounting records. 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 Puerto Rico Traffic Safety Commission and the National Highway Traffic Safety Administration (NHTSA) and is not intended to be and should not be used by anyone other than those specified parties.

February 20, 2012

Aquino, De Cordova, Alfaro & Co. STP

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original report



Aquino, De Córdoba, Alfaro & Co., LLP
CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

PUERTO RICO TRAFFIC SAFETY COMMISSION
RESULTS OF AGREED UPON PROCEDURES PERFORMED
MUNICIPALITY OF BAYAMON

Our Agreed-Upon Procedures and findings were as follows:

1. We selected a sample of disbursements made by the PRTSC to the Municipality of Bayamón for the 154 AL programs to ascertain its compliance with federal regulations for the years ended September 30, 2009 and 2010 and for the period from October 1, 2010 to January 10, 2011. Exceptions were found. Refer to items a to c.
2. To ascertain compliance, we visited the sub-recipients and obtained evidence of the expenditure allowability, controls of usages, monitoring of vehicles inventories and eligibility of the persons receiving bonuses. Exceptions were found. Refer to items a to c.
3. We requested documentation of the results of interventions and its direct relationship to the program objective. No exceptions were found.

The overall results pursuant to the procedures performed included the following findings:

- a. Quarterly report not filed on time for the years ended September 30,:

Quarter 2	2009
Quarter 3	2009
Quarter 4	2009
Quarter 1	2010
Quarter 2	2010
Quarter 3	2010

- b. Final report not filed on time for the years ended September 30,:

2009
2010

- c. Two officials with badge numbers 016 and 076 did not render services for August 1 to 21, 2009 and April 1 to 19, 2009.
Questioned Cost \$ 1,778



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PUERTO RICO TRAFFIC SAFETY COMMISSION
RESULTS OF AGREED UPON PROCEDURES PERFORMED
MUNICIPALITY OF CAGUAS

Our Agreed-Upon Procedures and findings were as follows:

1. We selected a sample of disbursements made by the PRTSC to the Municipality of Caguas for the 164 AL programs to ascertain its compliance with federal regulations for the years ended September 30, 2009 and 2010 and for the period from October 1, 2010 to January 10, 2011. Exceptions were noted. Refer to items a to b.
2. To ascertain compliance, we visited the sub-recipients and obtained evidence of the expenditure allowability, controls of usages, monitoring of vehicles inventories and eligibility of the persons receiving bonuses. Exceptions were noted. Refer to items a to b.
3. We requested documentation of the results of interventions and its direct relationship to the program objective. No exceptions were noted.

The overall results pursuant to the procedures performed included the following findings:

- a. Quarterly report not filed on time for the years ended September 30,:

Quarter 2	2009
Quarter 3	2009
Quarter 1	2010
Quarter 2	2010
Quarter 3	2010
Quarter 4	2010
Quarter 1	2011

- b. Final report not filed on time for the years ended September 30,:

2009
2010



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PUERTO RICO TRAFFIC SAFETY COMMISSION
RESULTS OF AGREED UPON PROCEDURES PERFORMED
MUNICIPALITY OF CAROLINA

Our Agreed-Upon Procedures and findings were as follows:

1. We selected a sample of disbursements made by the PRTSC to the Municipality of Carolina for the 154 AL programs to ascertain its compliance with federal regulations for the years ended September 30, 2009 and 2010 and for the period from October 1, 2010 to January 10, 2011. Exceptions were found. Refer to items a to c.
2. To ascertain compliance, we visited the sub-recipients and obtained evidence of the expenditure allowability, controls of usages, monitoring of vehicles inventories and eligibility of the persons receiving bonuses. Exceptions were found. Refer to items a to b.
3. We requested documentation of the results of interventions, arrests made and its direct relationship to the program objective. No exceptions were found.
4. We requested an operational plan by the police, documented in the project file that provides instructions to officers on the times, days and roads to be patrolled, the use of the vehicles and breathalyzer equipment and the rationale for such a plan, as evidenced by crash or other data. Exceptions were found. Refer to item c.
5. We examined the logs of the vehicles and interviewed the officials to document the instructions given to them as part of the planning of the alcohol interventions or daily patrols. No exceptions were found.

The overall results pursuant to the procedures performed included the following findings:

- a. Quarterly report not filed on time for the years ended September 30,:

Quarter 1	2009
Quarter 2	2009
Quarter 3	2009
Quarter 4	2009
Quarter 1	2010
Quarter 2	2010
Quarter 3	2010
Quarter 4	2010
Quarter 1	2011

- b. Final report not filed on time for the years ended September 30,:

2009
2010

- c. Operation plan was not included in the project file for the year ended September 30, 2009.



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PUERTO RICO TRAFFIC SAFETY COMMISSION
RESULTS OF AGREED UPON PROCEDURES PERFORMED
MUNICIPALITY OF GUAYNABO

Our Agreed-Upon Procedures and findings were as follows:

1. We selected a sample of disbursements made by the PRTSC to the Municipality of Guaynabo for the 164 AL programs to ascertain its compliance with federal regulations for the years ended September 30, 2009 and 2010 and for the period from October 1, 2010 to January 10, 2011. Exceptions were noted. Refer to items a to c.
2. To ascertain compliance, we visited the sub-recipients and obtained evidence of the expenditure allowability, controls of usages, monitoring of vehicles inventories and eligibility of the persons receiving bonuses. Exceptions were noted. Refer to items a to c.
3. We requested documentation of the results of interventions and its direct relationship to the program objective. Exceptions were noted. Refer to item c.

The overall results pursuant to the procedures performed included the following findings:

- a. Quarterly report not filed on time for the year ended September 30,:

Quarter 1	2009
Quarter 2	2009
Quarter 3	2009
Quarter 4	2009

- b. Final report not filed on time for the years ended September 30,:

2009
2010

- c. Alcohol licence is expired
since August 2009 for badge number 1847 of period worked 12/11/09- 1/7/10.



Aquino, De Córdova, Alfaro & Co., LLP

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PUERTO RICO TRAFFIC SAFETY COMMISSION
RESULTS OF AGREED UPON PROCEDURES PERFORMED
MUNICIPALITY OF HATILLO

Our Agreed-Upon Procedures and findings were as follows:

1. We selected a sample of disbursements made by the PRTSC to the Municipality of Hatillo for the 154 AL programs to ascertain its compliance with federal regulations for the years ended September 30, 2009 and 2010 and for the period from October 1, 2010 to January 10, 2011. Exceptions were found. Refer to items a to d.
2. To ascertain compliance, we visited the sub-recipients and obtained evidence of the expenditure allowability, controls of usages, monitoring of vehicles inventories and eligibility of the persons receiving bonuses. Exceptions were found. Refer to items a to d.
3. We requested documentation of the results of interventions, arrests made and its direct relationship to the program objective. Exceptions were found. Refer to item d.
4. We requested an operational plan by the police, documented in the project file that provides instructions to officers on the times, days and roads to be patrolled, the use of the vehicles and breathalyzer equipment and the rationale for such a plan, as evidenced by crash or other data. No exceptions were found.
5. We examined the logs of the vehicles and interviewed the officials to document the instructions given to them as part of the planning of the alcohol interventions or daily patrols. No exceptions were found.



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PUERTO RICO TRAFFIC SAFETY COMMISSION
RESULTS OF AGREED UPON PROCEDURES PERFORMED
MUNICIPALITY OF HATILLO

Continued:

The overall results pursuant to the procedures performed included the following findings:

- a. Quarterly report not submitted for the year ended September 30,:

Quarter 1	2009
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- b. Quarterly report not filed on time for the years ended September 30,:

Quarter 1	2009
Quarter 4	2009
Quarter 1	2010
Quarter 2	2010
Quarter 3	2010

- c. Final report not filed on time for the years ended September 30,:

2009
2010

- d. Alcohol license was not available for
the Social Security numbers ending in 7036, 9513, 0285, 8118, and 9165.



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PUERTO RICO TRAFFIC SAFETY COMMISSION
RESULTS OF AGREED UPON PROCEDURES PERFORMED
MUNICIPALITY OF ARECIBO

Our Agreed-Upon Procedures and findings were as follows:

1. We selected a sample of disbursements made by the PRTSC to the Municipality of Arecibo for the 154 AL programs to ascertain its compliance with federal regulations for the years ended September 30, 2009 and 2010 and for the period from October 1, 2010 to January 10, 2011. Exceptions were found. Refer to items a to d.
2. To ascertain compliance, we visited the sub-recipients and obtained evidence of the expenditure allowability, controls of usages, monitoring of vehicles inventories and eligibility of the persons receiving bonuses. Exceptions were found. Refer to items a to d.
3. We requested documentation of the results of interventions and its direct relationship to the program objective. Exceptions were found. Refer to item d.

The overall results pursuant to the procedures performed included the following findings:

a. Quarterly report not submitted for the year ended September 30,:

Quarter 1	2009
Quarter 4	2009

b. Quarterly report not filed on time for the years ended September 30,:

Quarter 1	2009
Quarter 2	2009
Quarter 3	2009
Quarter 4	2009
Quarter 1	2010
Quarter 2	2010
Quarter 3	2010
Quarter 4	2010

c. Final report not filed on time for the years ended September 30,:

2009
2010

d. Alcohol tickets could not be identified for the years ended September 30,:

Quarter 1	2009
Quarter 2	2009
Quarter 3	2009
Quarter 4	2009
Quarter 1	2010
Quarter 2	2010
Quarter 3	2010
Quarter 4	2010
Quarter 1	2010



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PUERTO RICO TRAFFIC SAFETY COMMISSION
RESULTS OF AGREED UPON PROCEDURES PERFORMED
MUNICIPALITY OF MAYAGUEZ

Our Agreed-Upon Procedures and findings were as follows:

1. We selected a sample of disbursements made by the PRTSC to the Municipality of Mayaguez for the 164 AL programs to ascertain its compliance with federal regulations for the years ended September 30, 2009 and 2010 and for the period from October 1, 2010 to January 10, 2011. Exceptions were noted. Refer to items a to b.
2. To ascertain compliance, we visited the sub-recipients and obtained evidence of the expenditure allowability, controls of usages, monitoring of vehicles inventories and eligibility of the persons receiving bonuses. Exceptions were noted. Refer to items a to b.
3. We requested documentation of the results of interventions and its direct relationship to the program objective. No exceptions were noted.

The overall results pursuant to the procedures performed included the following findings:

a. Quarterly report not filed on time for the years ended September 30,:

Quarter 1	2009
Quarter 2	2009
Quarter 1	2010
Quarter 2	2010
Quarter 3	2010
Quarter 4	2010
Quarter 1	2011

b. Final report not filed on time for the years ended September 30,:

2009
2010



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PUERTO RICO TRAFFIC SAFETY COMMISSION
RESULTS OF AGREED UPON PROCEDURES PERFORMED
MUNICIPALITY OF PONCE

Our Agreed-Upon Procedures and findings were as follows:

1. We selected a sample of disbursements made by the PRTSC to the Municipality of Ponce for the 154 AL programs to ascertain its compliance with federal regulations for the years ended September 30, 2009 and 2010 and for the period from October 1, 2010 to January 10, 2011. Exceptions were found. Refer to items a to g.
2. To ascertain compliance, we visited the sub-recipients and obtained evidence of the expenditure allowability, controls of usages, monitoring of vehicles inventories and eligibility of the persons receiving bonuses. Exceptions were found. Refer to items a to g.
3. We requested documentation of the results of interventions and its direct relationship to the program objective. Exceptions were found. Refer to items d to g.



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PUERTO RICO TRAFFIC SAFETY COMMISSION
RESULTS OF AGREED UPON PROCEDURES PERFORMED
MUNICIPALITY OF PONCE

The overall results pursuant to the procedures performed included the following findings:

- a. Quarterly report not submitted for the year ended September 30, :

Quarter 1	2009
Quarter 4	2009

- b. Quarterly report not filed on time for the years ended September 30,:

Quarter 1	2009
Quarter 1	2010
Quarter 2	2010
Quarter 3	2010
Quarter 4	2010
Quarter 1	2011

- c. Final report not filed on time for the years ended September 30,:

2009
2010

- d. Alcohol license was not available for
Badge numbers 0235, 0542, 0567 and 0071

- e. Attendance records do not match the hours claimed for reimbursement
for badge number 0480 from April 20 -26, 2009

- f. Payroll books were not available for the
period from November 24 to 30, 2008 with Social Security number 8905

- g. Payroll books were available but it does not appear rendering services for
Badge number 0235 from November 24 to 30, 2008.



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PUERTO RICO TRAFFIC SAFETY COMMISSION
RESULTS OF AGREED UPON PROCEDURES PERFORMED
MUNICIPALITY OF VEGA ALTA

Our Agreed-Upon Procedures and findings were as follows:

1. We selected a sample of disbursements made by the PRTSC to the Municipality of Vega Alta for the 164 AL programs to ascertain its compliance with federal regulations for the years ended September 30, 2009 and 2010 and for the period from October 1, 2010 to January 10, 2011. Exceptions were noted. Refer to items a to d.
2. To ascertain compliance, we visited the sub-recipients and obtained evidence of the expenditure allowability, controls of usages, monitoring of vehicles inventories and eligibility of the persons receiving bonuses. Exceptions were noted. Refer to items a to d.
3. We requested dates, times, places, arrests made, results of interventions and its direct relationship to the program objective. Exceptions were found. Refer to items c and d.

The overall results pursuant to the procedures performed included the following findings:

- a. Quarterly report not filed on time for the years ended September 30,:

Quarter 1	2009
Quarter 2	2009
Quarter 1	2010
Quarter 2	2010
Quarter 3	2010
Quarter 4	2010
Quarter 1	2011

- b. Final report not filed on time for the years ended September 30,:

2009
2010

- c. Alcohol license was not available for the Social Security numbers ending in 0384, 2818 and 0109.

- d. Vehicles acquired with federal funds were not in use with license plate numbers MU 14063 and MU 14048.



Aquino, De Córdova, Alfaro & Co., LLP

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PUERTO RICO TRAFFIC SAFETY COMMISSION
RESULTS OF AGREED UPON PROCEDURES PERFORMED
MUNICIPALITY OF HUMACAO

Our Agreed-Upon Procedures and findings were as follows:

1. We selected a sample of disbursements made by the PRTSC to the Municipality of Humacao for the 164 AL programs to ascertain its compliance with federal regulations for the years ended September 30, 2009 and 2010 and for the period from October 1, 2010 to January 10, 2011. Exceptions were noted. Refer to items a to c.
2. To ascertain compliance, we visited the sub-recipients and obtained evidence of the expenditure allowability, controls of usages, monitoring of vehicles inventories and eligibility of the persons receiving bonuses. Exceptions were noted. Refer to items a to c.
3. We requested documentation of the results of interventions and its direct relationship to the program objective. Exceptions were noted. Refer to item c.

The overall results pursuant to the procedures performed included the following findings:

- a. Quarterly report not filed on time for the years ended September 30,:

Quarter 1	2009
Quarter 2	2009
Quarter 3	2009
Quarter 4	2009
Quarter 1	2010
Quarter 2	2010
Quarter 3	2010

- b. Final report not filed on time for the years ended September 30,:

2009
2010

- c. Attendance records do not match the hours claimed for reimbursement for the period from June 23 to July 4, 2010 with id number 7070
Questioned costs \$10.44



Aquino, De Córdova, Alfaro & Co., LLP

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

PUERTO RICO TRAFFIC SAFETY COMMISSION
RESULTS OF AGREED UPON PROCEDURES PERFORMED
MUNICIPALITY OF GUAYAMA

Our Agreed-Upon Procedures and findings were as follows:

1. We selected a sample of disbursements made by the PRTSC to the Municipality of Guayama for the 164 AL programs to ascertain its compliance with federal regulations for the years ended September 30, 2009 and 2010 and for the period from October 1, 2010 to January 10, 2011. Exceptions were noted. Refer to items a to c.
2. To ascertain compliance, we visited the sub-recipients and obtained evidence of the expenditure allowability, controls of usages, monitoring of vehicles inventories and eligibility of the persons receiving bonuses. Exceptions were noted. Refer to items a to c.
3. We requested documentation of the results of interventions and its direct relationship to the program objective. Exceptions were noted. Refer to item c.

The overall results pursuant to the procedures performed included the following findings:

- a. Quarterly report not filed on time for the year ended September 30,:

Quarter 1	2010
Quarter 2	2010
Quarter 3	2010
Quarter 4	2010

- b. Final report not filed on time for the years ended September 30,:

2009
2010

- c. Alcohol license is expired:

Two out of Three licenses were expired since April 2010 specifically badge numbers 9446 and 1418.



Aquino, De Córdova, Alfaro & Co., LLP

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

PUERTO RICO TRAFFIC SAFETY COMMISSION
RESULTS OF AGREED UPON PROCEDURES PERFORMED
MUNICIPALITY OF AGUADILLA

Our Agreed-Upon Procedures and findings were as follows:

1. We selected a sample of disbursements made by the PRTSC to the Municipality of Aguadilla for the 154 AL programs to ascertain its compliance with federal regulations for the years ended September 30, 2009 and 2010 and for the period from October 1, 2010 to January 10, 2011. Exceptions were found. Refer to items a to g.
2. To ascertain compliance, we visited the sub-recipients and obtained evidence of the expenditure allowability, controls of usages, monitoring of vehicles inventories and eligibility of the persons receiving bonuses. Exceptions were found. Refer to items a to e.
3. We requested documentation of the results of interventions, arrests made and its direct relationship to the program objective. Exceptions were found. Refer to items c to e.
4. We requested an operational plan by the police, documented in the project file that provides instructions to officers on the times, days and roads to be patrolled, the use of the vehicles and breathalyzer equipment and the rationale for such a plan, as evidenced by crash or other data. Exceptions were found. Refer to items f to g.
5. We examined the logs of the vehicles and interviewed the officials to document the instruction given to them as part of the planning of the alcohol interventions or daily patrols. Exceptions were found. Refer to item g.



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PUERTO RICO TRAFFIC SAFETY COMMISSION
RESULTS OF AGREED UPON PROCEDURES PERFORMED
MUNICIPALITY OF SAN JUAN

Our Agreed-Upon Procedures and findings were as follows:

1. We selected a sample of disbursements made by the PRTSC to the Municipality of San Juan for the 154 AL programs to ascertain its compliance with federal regulations for the years ended September 30, 2009 and 2010 and for the period from October 1, 2010 to January 10, 2011. Exceptions were noted. Refer to items a to b.
2. To ascertain compliance, we visited the sub-recipients and obtained evidence of the expenditure allowability, controls of usages, monitoring of vehicles inventories and eligibility of the persons receiving bonuses. Exceptions were noted. Refer to items a to b.
3. We requested documentation of the results of interventions, arrests made and its direct relationship to the program objective. No exceptions were noted.
4. We requested an operational plan by the police, documented in the project file that provides instructions to officers on the times, days and roads to be patrolled, the use of the vehicles and breathalyzer equipment and the rationale for such a plan, as evidenced by crash or other data. Exceptions were found. Refer to item c.
5. We examined the logs of the vehicles and interviewed the officials to document the instructions given to them as part of the planning of the alcohol interventions or daily patrols. Refer to other comments.

The overall results pursuant to the procedures performed included the following findings:

- a. Quarterly report not filed on time for the year ended September 30,:

Quarter 1	2010
Quarter 2	2010
Quarter 3	2010
Quarter 4	2010

- b. Final report not filed on time for the years ended September 30,:

2009
2010

Other comments

Breathalyzer equipment used during the year 2009 on interventions was property of the PR Police Department. The records of usage of the breathalyzer equipment was maintained by the PR Police Department, no log of usage was maintained by the municipality.



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PUERTO RICO TRAFFIC SAFETY COMMISSION
RESULTS OF AGREED UPON PROCEDURES PERFORMED
PUERTO RICO POLICE DEPARTMENT

Our Agreed-Upon Procedures and findings were as follows:

1. We selected a sample of disbursements made by the PRTSC to the Puerto Rico Police Department for the 154 AL and 164 AL programs to ascertain its compliance with federal regulations for the years ended September 30, 2009 and 2010 and for the period from October 1, 2010 to January 10, 2011. Exceptions were noted. Refer to items a to b.
2. To ascertain compliance, we visited the sub-recipients and obtained evidence of the expenditure allowability, controls of usages, monitoring of vehicles inventories and eligibility of the persons receiving bonuses. Exceptions were noted. Refer to items a to b.
3. We requested documentation of the results of interventions, arrests made and its direct relationship to the program objective. Exceptions were noted. Refer to item b.
4. We requested an operational plan by the police, documented in the project file, that provides instructions to officers on the times, days and roads to be patrolled, the use of the vehicles and breathalyzer equipment and the rationale for such a plan, as evidenced by crash or other data. No exceptions were noted.
5. We examined the logs of the vehicles and interviewed the officials to document the instruction given to them as part of the planning of the alcohol interventions or daily patrols. No exceptions were noted.

The overall results pursuant to the procedures performed included the following findings:

- a. Final report not filed on time for the years ended September 30:

2009
2010

b.

Attendance records do not match the hours claimed for reimbursement as follows:

Name	Period	Hours claimed in excess
HCP	November 24 to 28, 2010	24
SSR	December 1 to 4, 2010	16



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PUERTO RICO TRAFFIC SAFETY COMMISSION
RESULTS OF AGREED UPON PROCEDURES PERFORMED
PRTSC - RECIPIENT

The overall results pursuant to the procedures performed included the following findings observed in Puerto Rico Traffic Safety Commission:

- 1 Funds petitions were done late for Bayamón, Caguas, Carolina, Guaynabo, Hatillo, Arecibo, Mayaguez, Ponce, Vega Alta, Humacao, Guayama, Aguadilla and San Juan, except State Police. Since 2008 to 2011.
- 2 Agreement Condition project file was not signed for the municipality of Arecibo for the year ended September 30, 2009.
- 3 Certification Regarding Debarment and Suspension on project file were not signed for the Municipality of Arecibo for the year ended September 30, 2009.
- 4 Amendment to the Agreement of Conditions on project file were not signed for the Municipalities of Carolina for the period of 2009-2010 and Hatillo for 2008-2009.
- 5 The Commission did not follow up the equipment acquired for Bayamón, Caguas, Carolina, Guaynabo, Hatillo, Arecibo, Mayaguez, Ponce, Vega Alta, Humacao, Guayama, Aguadilla and San Juan, except State Police.
- 6 The Commission did not maintain a list of the inventory of the equipment of the subrecipients for Bayamón, Caguas, Carolina, Guaynabo, Hatillo, Arecibo, Mayaguez, Ponce, Vega Alta, Humacao, Guayama, Aguadilla and San Juan, except State Police.
- 7 The Agreement of Conditions had not established a plan for the Municipality of Hatillo 2009-2010.
- 8 There were no quarterly report on alcohol intervention in the Municipality of Guayama 2009-2010.

Other comments

Date and time of interventions are based on the annual plan submitted to NTHSA. The annual plan is based, as per interview to Mrs. Maria Malavé of the PRTSC, on experience of PRTSC management of the higher incidence time of traffic accidents due to driving under the influence of alcohol. PRTSC stipulates dates and times of interventions.



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**GOBIERNO DE PUERTO RICO
COMISION PARA LA SEGURIDAD EN EL TRANSITO
OFICINA DE AUDITORIA INTERNA**

**INFORME DE AUDITORIAS EN TRÁMITE
OCTUBRE 2012**

I. INTERVENCIONES EN REVISIÓN O BORRADORES

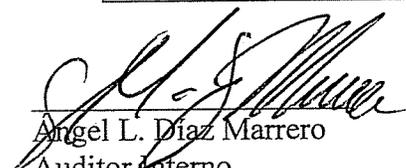
Número de Informe	Clase de Intervención	Descripción	Comentarios
MOP-2011-03	Intervención Especial	Monitoria trimestral fondos federales.	Revisión Comité Asesor de la CST.
MOP-2011-02	Intervención Especial	Gastos de Viaje	Para los comentarios Director Ejecutivo

II. INTERVENCIONES EN PROCESO

Auditor Asignado	Clase de Intervención	Descripción
Angel Diaz	Intervención Especial	Reclamación de Pago Servicios Profesionales.
Angel Diaz	Intervención Especial	Reclamación de Pago Servicios Profesionales.

III. AUDITORIAS A COMENZAR

Auditor Asignado	Clase de Intervención	Descripción
Angel Diaz	Investigación Especial IE-2012-01	Expediente de Personal
Angel Diaz	Auditoria Especial AE-2012-02	Recursos Humanos Área de Licencia


 Angel L. Diaz Marrero
 Auditor Interno

IV. ACCIÓN CORRECTIVA DE LOS SIGUIENTES INFORMES

A. Seguimiento a los informes complementarios a los planes de acción correctiva de la Oficina de la Oficina de Auditoría Interna de la CST

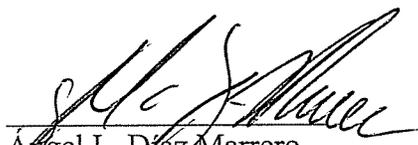
MOP - 2010 - 01, Memorando Operacional petición de fondos municipio de Vega Baja
MOP - 2010 - 02, Memorando Operacional Área de Contrato
MOP - 2011 - 01, Memorando Operacional Auditoría de Fondos Federales 154-164
OP - 2010 - 01, Informe de Auditoría Operacional Flota de Vehículos de Motor
OP - 2011 - 01, Informe de Auditoría Operacional Área de Documentos Públicos
Corrective Action Plan Single Audit 2009-2010
Corrective Action Plan Single Audit 2010-2011

B. Seguimiento a los planes de acción correctiva de otras agencias:

Oficina del Contralor, Plan de Acción Correctiva Informe de Auditoría TI-12-09 de los Sistemas de Información
Policía de Puerto Rico, Plan de Acción Correctiva

V. AUDITORIAS EXTERNAS

A. Single Audit 2010-2011 , firma Aquino, De Cordova, Alfaro &Co., LLP


 Ángel L. Díaz Marrero
 Auditor Interno