

# CA/Browser Forum Meeting

**WebTrust for CA Update**

**Berlin October 25, 2022**

**Don Sheehy, Anna-Marie Christian & Dave Chin**

# Agenda

- “WETSI”
- Changes and New Projects
- Practitioner Guidance
- Reporting Guidance
- Detailed Controls Reporting
- Current Status Of Updated WebTrust Documents
- Reporting Requirements and Sample Reports
- CPA Canada Update

# But First

- Jeff Ward our chair has resigned to focus on his current BDO activities
- We want to thank him for the hundreds of hours he devoted to the task force over the past 20 or so years
- Don Sheehy (prior chair) has taken over as interim co-chair, working with Dave Chin from CPA Canada

# “WETSI”



# WETSI

- No specific discussions in 2022 to date
- Continuing issues to be discussed on reporting and auditing
  - Will include audits with outsourcing, subservice arrangements

# Changes to Existing Projects

## Covid 19

- 2020 issued practitioner guidance on areas that might impact auditors and CAs
- Maintained for 2021 and 2022 – no relevant changes needed
- Potential for scope limitations in certain areas caused by inability to physically be onsite
- Provides examples of tools and approaches as best practices
- Provides examples of potential audit reports
- Provided electronically to registered WebTrust practitioners

# COVID-19

## Temporary WebTrust Seal

- Can be awarded in a limited circumstance
- All controls tested are ok, but scope limitation exists due to government mandated restrictions
- Good for 6 months – expectation that scope limitation will be eliminated at that point
- Seal is removed once the “clean” opinion is issued, when it is determined a report will be qualified/modified, OR six months, whatever happens first
- If after 6 months no ability to remove issue, seal is removed and report stands – advise report users
- If ability to solve issue and “clean” opinion is issued, remove seal and issue regular WebTrust seal.

# COVID-19

- In process of being removed from CPA Canada Website
- No current seals and no more expected under this program
- Will be reworked into more permanent guidance to deal with unexpected [catastrophic, government mandated, etc.] events out of the control of client and practitioner that prevent the practitioner (and the client) from being onsite
- Revised project is in its infancy stage
- Will be issued as separate guidance document and will eventually be added as Appendix to practitioner Guide



# Changes – Network Security

- In the past it was included with Baseline engagement creating the WebTrust Baseline + Network Security report
- Some new CAB offerings (Code Signing and S/MIME) incorporate the NS requirements by reference
- We have created final draft ( being reviewed by TF) of a separate WebTrust for Network Security Principle and Criteria
- Deals only with the controls in network security
- No additional disclosure requirements
- Will have an effective date of July 1, 2023 or thereabouts to allow for changes by Browser systems
- Will also allow for update when new CAB network security guidelines are put in place ( before that time)

# Changes – Baseline

- In the past it was included with Baseline engagement creating the WebTrust Baseline + Network Security report
- Some new CAB offerings (Code Signing and S/MIME) incorporate the NS requirements by reference
- With separation of NS we will modify the existing BR+NS to create a standalone WebTrust for Baseline
- Deals only with Baseline requirements, including current disclosure
- No additional disclosure requirements
- Will have an effective date of July 1, 2023 or thereabouts to allow for changes by Browser systems if needed

# New Project

- **Provision of additional information requested by Mozilla**

- Working with Mozilla, illustrative template has been developed
- Versions for Canada, US and International reporting
- Some of items have been dealt with in assurance report
- Google may have same request so will look at proposed Google requirements as expected to be very similar
- Finalized - will be posted on CPA Canada website once disclaimer language developed

# New Project – S/MIME

## S/MIME

- S/MIME project is almost at exposure stage for CAB – effective mid 2023?
- Audit requirements similar to baseline
- Requires meeting NS by reference
- WebTrust TF has developed WebTrust Principles and Criteria for Certification Authorities - S/MIME Certificates
- Currently uses May 2022 draft that will be updated
- Developed criteria as well as audit templates
- Sitting in final TF review pending final changes by CAB
- As promised to S/MIME chair WebTrust will have audit scheme ready

# New Project - Outsourcing

- **Outsourcing Issues – Carveout of Subservice organization controls**
  - Dealing with issue as to whether carve-out reports will be permitted and ramifications thereof
  - Should they only be allowed in lower- risk scenarios?
  - Really WebTrust report?
  - Seal Issues
  - Usefulness of carve-out reports?
  - Ability to obtain alternative reports on carved-out processes?
  - At what point is the CA not a CA?

# New Project - Outsourcing

- **Outsourcing Issues – Carveout of Subservice organization controls**
  - Prepared initial discussion paper for discussion with one key user community
  - Preliminary views at this point
    - NO carveouts to be done at current time
    - Inclusive approach to be followed for audit and reporting
    - When CAB reached decisions on controls and processes that can be outsourced will re-assess
    - Will also reach out to other audit schemes for discussion

# New Project – Short-Form RA reporting

- **WebTrust RA was developed in 2020 (due for update)**
  - Given normal RA to CA relationship detailed controls reporting (or derivative) was expected
  - In 2022 there has been initial demand for short-form public report for RA with seal
  - Short-form Report templates (similar to WebTrust for CA) have now been developed and are in final review

# Updates to Criteria

## No changes since February 2022

- All are now posted on CPA Canada site
- WebTrust for CA 2.2.2
- WebTrust Baseline + NS vs 2.6
- WebTrust for Extended Validation vs 1.7.8
- WebTrust for Publicly Trusted Code Signing vs 2.7
- WebTrust For VMC 1.0
- WebTrust for RA 1.1



# Updates to Reporting Guidance

## Updated Reporting Templates vs 2.0

- Updated effective February 1, 2022
- Reporting examples for US, Canadian. and International short-form reports
- Reflecting new changes in AICPA guidance
- Updated to
  - reflect wording changes in reporting 2018-2021,
  - new code-signing reporting ( have eliminated EVCS, transitional reporting etc) ,
  - new verified mark certificate reporting
  - additional reports not included in 2017 package
  - All versions have same reports for consistency
- Available on CPA Canada website

# Current Status of Updated WebTrust Documents

- WebTrust for CA 2.2.2
  - update for expected CP/CPS disclosure – would be minor
  - Update for terminology changes for RA
- WebTrust Baseline + NS vs 2.6
  - will segregate and update at year end for CAB changes
- WebTrust for Extended Validation vs 1.7.8
  - Update at year end for CAB changes

# Current Status of Updated WebTrust Documents

- WebTrust for Publicly Trusted Code Signing vs 2.7
  - Update at year end for CAB changes
- WebTrust For VMC 1.0
  - Update at year end for VS 1.4 and minor report change
- WebTrust for RA 1.1
  - Update terminology and short-form report

# Practitioner guidance for auditors

## Practitioner guidance for auditors

- Version combines US, Canada and International
- Provides examples of tools and approaches as best practices
- Due to delays and increased use of remote testing techniques guidance is being updated
- New US reporting material on direct engagements being addressed
- New SOC material being analyzed for impact
- Looking at availability of new controls based on COVID experience
- Additional potential discussion on outsourcing, specific browser requirements being considered

# Detailed Controls Reporting

- Current version being updated for changes in relevant criteria
- Potential changes in practitioner report and system description based on AICPA changes for SOC 2
- Field tested with some minor changes to system description
- Will NOT be primary report for public seal
- Short form (current report) will be public facing report with seal

# Detailed Controls Reporting

- **Component report template has been developed - A period of time report has been developed – point in time report does not have a section 4**
  - Section 1- Overall audit results (opinion)
  - Section 2- Management assertion
  - Section 3- Description criteria (includes system description)
  - Section 4- Detailed testing performed and results thereof
  - Section 5 – Unaudited Information, such as Management comments

# WebTrust Reports Available – Full Lifecycle

- Rootkey Generation Ceremony Report (Birth Certificate)
- Key Protection (Provides assurance that once a key is created and up to the point it is moved into production, it was properly safeguarded)
- Point In Time (As of date for testing the design and implementation of controls)
- Period of Time (Same as Point in Time, but also tests transactions over a period between 2-12 months to ensure controls are operating effectively)
- Key Transportation, Migration & Destruction
- Engagement applicability matrix updated January 2022 –published on CPA Canada website  
<https://www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/overview-of-webtrust-services/principles-and-criteria>

# CPA Canada

- CPA Canada**

Anna–Marie Christian	Lilia Dubko
Dave Chin ( Co-Chair)	

- Consultant to CPA Canada**

Don Sheehy (Co-Chair)

- Task Force Members and Technical Support Volunteers**

Chris Czajczyc	Deloitte	Tim Crawford	BDO
Donoghue Clarke	EY	Zain Shabbir	KPMG
Eric Lin	EY	Dan Adam	
		Adam Fiock	BDO



# WebTrust – CPA Updates

- Working on new seals for Registration Authorities, Network Security and S/MIME
- Hosting of qualified audit reports
- Making historical information readily available
- Review of existing business model

# WebTrust F'23 Objectives

- Creation of dedicated WebTrust Team
- Succession Plan
- Task Force Governance

# Reporting Structure/Roles

- Anna-Marie Christian (CPA Canada) replaced Janet Treasure who has retired – Oversight of all facets of WebTrust program
- Dave Chin (CPA Canada/Co-Chair of the WebTrust Task Force) – WebTrust criteria, reporting etc
- Lilia Dubko & team (CPA Canada) – Operational aspects of WebTrust Program
- Don Sheehy (interim Co-Chair of WebTrust Task Force) Task Force and CABF liaison, primary contact
- All Task Force members provide WebTrust services to clients
- Volunteers are supported by additional technical associates and CPA Canada liaison but report to CPA Canada

# WebTrust Future Areas of Focus

- Enhanced Quality Control Reviews
- Evolution of WebTrust, Assurance & Digital Compliance

Thank you.

Questions?