CA/Browser Forum Meeting

WebTrust for CA Update

March 2, 2021

Jeff Ward & Don Sheehy

Agenda

- "WETSI"

- Impact of COVID -19

- Practitioner Guidance

- Reporting Guidance

- Detailed Controls Reporting

- Current Status Of Updated WebTrust Documents

- Reporting Requirements and Sample Reports

- New Projects

- CPA Canada Update

"WETSI"

WETSI

- December virtual meeting held

- Continuing issues discussed

Impact of COVID-19

2020 - Issued - Practitioner guidance for auditors on COVID-19

- Discussed areas that might impact auditors and CAs

- Potential for scope limitations in certain areas caused by inability to physically be onsite

- Provides examples of tools and approaches as best practices

- On CPA Canada's web site (https://www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/overview-of-webtrust-services) www.webtrust.org will redirect you

2020 Issued - Practitioner guidance for reports on COVID-19

- Provides examples of potential audit reports

- Provided electronically to registered WebTrust practitioners

Impact of COVID-19

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 scope once the "clean" opinion is issued, when it is determined a report will be qualified/modified, OR six months, whatever happens first

Impact of COVID-19

2021 Draft Guidance– Since COVID still here

COVID- 19 Temporary WebTrust Seal

- Original expectation that 2020 scope limitation would be eliminated by 6 months

- May not happen due to second and third waves

- If it does not, temporary seal will be removed

- No change to auditor report since did not refer to seal

- CA to advise relevant root program

- 2021 audit would follow 2020 process

Practitioner guidance for auditors

Practitioner guidance for auditors

- Task force handoff to CPA Canada in early 2020

- Delayed until 2021 - In editing

  – initially delayed due to COVID-19 projects

  – then delayed due to AODA compliance - The Accessibility for Ontarians with Disabilities Act (**AODA**) is a law that sets out a process for developing and enforcing accessibility standards. Needs to be met for all materials on website effective January 1, 2021.

- 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 will be updated and resubmitted to editing

Reporting Guidance

Updated Reporting Templates

- Updated for changes to standards etc. since 2017

- Reporting examples for US, Cdn. and International short-form reports

- Effective December 1, 2020

- Will be available on CPA Canada website once compliant with OADA

- New template for code signing (3 possible reports for periods straddling November 1 2020)

CPA
CHARTERED PROFESSIONAL ACCOUNTANTS CANADA
COMPTABLES PROFESSIONNELS AGRÉÉS CANADA

Detailed Controls Reporting

- No real changes since last update

- Field tested with some minor changes to system description

- Audit reports developed, US Canada and IFAC

- Still tweaking some limitation wording

- 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

Current Status of Updated WebTrust Documents

No changes since last meeting

- WebTrust for CA 2.2.1 (effective November 1 2020)

- WebTrust Baseline + NS vs 2.5 (effective November 1 2020)

Changes

- WebTrust for Extended Validation vs 1.7.3 (effective November 1 2020) - Updated EV SSL Criteria to conform to EV SSL Guidelines v1.7.3 and other clarifications

- WebTrust for Publicly Trusted Code Signing vs 2.0 – updated for new CA/B requirements that combined both EV and Publicly trusted code-signing – effective November 1 2020

- WebTrust for Extended Validation Code Sig**nin**g vs 1.4.1 – deleted effective November 1 2020

Changes (Cont'd)

- **WebTrust for RA 1.01**

    - Minor updates done to reflect changes in WebTrust since release 1.0

    - Reporting - Will have short-form and detailed reporting available

    - Effective November 1, 2020

        Next round of updates to take place in 2021

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 November 1 2020 on CPA Canada website https://www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/overview-of-webtrust-services/principles-and-criteria

New projects

- **Impact of TPSP on WebTrust engagements**

  - Subservice organizations

  - External RAs

Enhancement of CPA Canada Processes

More detailed application and process considerations for auditors, including international –

- Separation of practitioner enrollment application from trademark agreement sets stage for process automation

WebTrust for Certification Authorities – Practitioner Enrollment Application

WebTrust for Certification Authorities – Trademark Agreement

Enhancement of CPA Canada Processes

Seal management:

- New Seal Deployment document is under development

- Improved rigor on expired seals – new seal expiration document under development

- Risk assessment undertaken

Current Standing of Licensed Practitioners:

- CPA Canada's website lists all licensed practitioners

- Provides information on their status (good standing, revocation, suspension)

- Does not provide history of the practitioners' licensure

CPA | CHARTERED PROFESSIONAL ACCOUNTANTS CANADA | COMPTABLES PROFESSIONNELS AGRÉÉS CANADA

CPA Canada

- **CPA Canada**

Gord Beal	Bryan Walker
Kaylynn Pippo	Taryn Abate
Janet Treasure	Jennifer Griffiths

- **Consultant to CPA Canada**

Don Sheehy (Vice –chair)

- **Task Force Members and Technical Support Volunteers**

Jeff Ward (chair)	BDO	Tim Crawford	BDO
Chris Czajczyc	Deloitte	Dan Adam	Deloitte
Donoghue Clarke	EY	Zain Shabbir	KPMG
David Roque	EY	Matt Jantzen	BDO
Eric Lin	EY	Adam Fiock	BDO

Reporting Structure/Roles

- Gord Beal – WebTrust falls into Guidance and Support activities of CPA Canada

- Janet Treasure – Seal system and licensing responsibility

- Bryan Walker –Licensing advisor

- Don Sheehy - Task Force and CABF liaison

- Jeff Ward - Chair of the WebTrust Task Force and 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

Thank you.

Questions?