CA/Browser Meeting

WebTrust for CA Update
February 17, 2016

Don Sheehy / Jeff Ward

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Current Status of Projects

- WebTrust for CA 2.x - being updated for minor text changes at present – eventually will modify based on:
  - Issues with virtualized environment?
  - Other, as needed
- WebTrust – EV - developed in concert with CAB Forum Version 1.5.6 coming
- WebTrust Baseline and NS – updating based on 3647 changes and updates by CA/B and increased inclusion of RFC 5280
- EV Code signing – no current update

Current Status

- WebTrust – RA – first significant draft being reviewed, what does CA/B want to do with EV etc
- WebTrust Code signing – starting development
- Practitioner Guidance for auditors - under development
- Audit reporting package – almost complete

CPA Canada

- CPA Canada

Gord Beal	Bryan Walker
Brian Loney	Lori Anastacio

- Task Force Members and Technical Support Volunteers

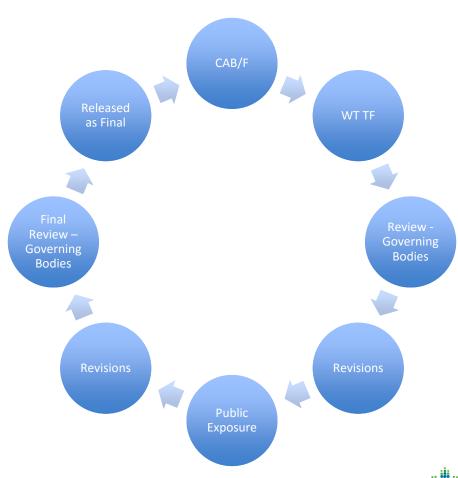| Don Sheehy (Chair)	Deloitte	Daniel Adam	Deloitte
Jeff Ward (Vice Chair)	BDO	Tim Crawford	BDO
Reema Anand	KPMG	Zain Shabbir	KPMG
David Roque	EY	Donoghue Clarke	EY
		Robert Ikeoda	Zendesk

Reporting Structure/Roles

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

- Bryan Walker – Task Force support, seal system responsibility, licensing advisor

- Brian Loney – seal billings and legal support

- Task Force members all have experience in delivery of WebTrust services to clients

- Volunteers are supported by additional technical associates and CPA Canada liaison but report to CPA Canada

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CANADA CANADA

CPA Canada

CYCLE FOR DEVELOPMENT OF WEBTRUST PRINCIPLES & CRITERIA

WebTrust

LICENSING

- Responsibility of CPA Canada – Not a Task Force responsibility
- Licensee requirements
  - Must be a member of a professional accounting organization that follows International standards (IFAC), US standards (AICPA), or Canadian standards (CPA Canada.
  - Practitioners serving the client must have technical qualifications relating to PKI or related technologies.
- Licensees reviewed and approved by CPA Canada

WebTrust

WEBTRUST SEAL

- ❑ Issuance of Seal is strongly supported by CA/Browser Forum and Browser Community
- ❑ Registered mark of CPA Canada
- ❑ CPA Canada grants the right to use the Seal under the license agreement
- ❑ Seals issued by CPA Canada
- ❑ Auditor's report and management assertions hosted by CPA Canada
- ❑ Auditor's report and management assertions publicly available
- ❑ Seals valid for audit period plus 3 months
- ❑ CPA Canada can revoke seal at any time
- ❑ Providing all required information is submitted on a timely basis, the process to issue the seal will take 24 to 48 hours

WebTrust

RECENT LICENSE CHANGES

- Licensees now provide information about the qualifications of the senior staff on the engagement.

- License is valid for one year. No automatic renewal of license.

- If license not renewed name will be removed from list of licensed practitioners.

- Licensees can be pre-qualified.

- Licensees must declare the professional standards that they will be reporting under (IFAC, AICPA or CPA Canada).

- Licensees must report based on the standards identified.

Understanding the WebTrust audit

AN AUDIT DOES NOT GIVE 100% ASSURANCE

- It is designed to provide reasonable assurance as to whether management's assertion about meeting the relevant criteria is met. It should be noted that the auditor does not plan audits to achieve 100% reliance and the profession cannot reasonably build an audit to the level. The TF and CPA Canada do not have the ability to police the auditor procedures performed. CPA Canada retains the right to perform a quality review however.

- Based on materiality concept – there can be issues found in an audit that do NOT cause a criteria not to be met. However, any significant exception/deviation should normally cause a qualification to an audit opinion (if the exception is relevant to the criteria being tested)

Scope of the audit

DEPENDING ON SERVICE THERE CAN BE A NUMBER OF AUDITS

- For public SSL - WebTrust for CA vs 2.0 and WebTrust Baseline with Network Security
    - Separate audits that cover distinct criteria, disclosures and control requirements
    - They are reported upon separately
    - Only WebTrust for CA vs 2.0 is required for CA/B membership
    - Both are required to keep status in applicable Trusted Root Programs in most cases
    - Disclosures, policies and controls could be included in one CP/CPS – separated for the purposes of audit and reporting

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Scope of the audit

EV AND OTHER AUDITS

- WebTrust audits based on criteria developed based on the CA/B requirements for each
- Required to satisfy trusted root requirements
- Again can be part of one CP/CPS or separate ones
- Reported upon separately by the auditor
- Also can be specific additional criteria that are wanted by specific Browsers - requires separate reporting where applicable

Summary of Scope

CP/CPS WILL NOW CONTAIN

- Disclosures, policies and controls relevant to a number to its business that are the focus of a number of different and separate WebTrust audits

- An issue in one audit will not normally require disclosure and impact assessment in a different audit (Baseline specific for example)

- They can also have additional browser root program requirements that will require separate audits

- There can also be unauditable items/disclosures most of that have been previously communicated

Time Coverage for Audit

POINT IN TIME VS PERIOD OF TIME

Point in time covers design and implementation of policies, procedures and controls at a specific point in time (say June 30).

- No assurance on period before or after that date
- No assurance on effective operation of control
- Used for some first reports for trusted root programs

Period of time covers design and implementation of policies, procedures and controls and their effective operation over a period of time. Coverage needs to be at least 2 months (with sufficient evidence).

- Used for ongoing root requirements

Reporting audit issues

ANY AUDIT RELATED ISSUES THAT ARE SUSPECTED

- Report to auditor, CA and CPA Canada for investigations
- WebTrust for CA Task Force does not have an obligation to validate the auditor or audit, because that would create a conflict of interest.
- Questionable audit reports (not following standards) can be sent to Task Force for comment but also be sent to auditor, CA and CPA Canada.

Thank you.

Questions??