

CA/Browser Forum Meeting

WebTrust for CA Update

October 14, 2021

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Agenda

- “WETSI”
- Impact of COVID -19- 2nd Year
- New Projects and Changes
- Practitioner Guidance
- Reporting Guidance
- Detailed Controls Reporting
- Current Status Of Updated WebTrust Documents
- Reporting Requirements and Sample Reports
- CPA Canada Update



WETSI

- No specific discussions since December virtual meeting
- Continuing issues to be discussed on reporting and auditing

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

2021 - Still relevant no change to practitioner guidance

Impact of COVID-19

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

- Provides examples of potential audit reports
- Provided electronically to registered WebTrust practitioners

2021 – Still relevant –proposed wording changes to be consistent with 2021 report modifications

Impact of COVID-19

2020 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

2021 process for deleting 2020 COVID- 19 Temporary WebTrust Seal

- 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.

2021 same process as 2020 for awarding COVID- 19 Temporary WebTrust Seal

New Project and Changes

WebTrust Principles and Criteria for Certification Authorities - Verified Mark Certificates

- Version 1.0 – release date September 2021
- Based on the Minimum Security Requirements for the Issuance of Verified Mark Certificates – Version 1.1 August 2021
- The primary goal of these requirements is to describe an integrated set of technologies, protocols, and identity and mark proofing requirements that are necessary for the issuance and management of Verified Mark Certificates (VMCs) - certificates that are trusted by Consuming Entities and Relying Parties
- Draft Assurance reports have been developed based on latest reporting template project

New Project and Changes

Minor Change – WebTrust for CA Vs 2.2.1

- In the introduction preceding the principles, it states that “The Certification Authority must disclose its key and certificate life cycle management business and information privacy practices. Information regarding the CA’s business practices should be made available to all subscribers and all potential relying parties, typically by posting on its Web site. Such disclosure may be contained in a Certificate Policy (CP) and/or Certification Practice Statement (CPS), or other informative materials that are available to users (subscribers and relying parties).”
- There was no specific requirement stating such however.
- The following has been added as a footnote to Principle 1.0. and is effective for ending on or after 15 July, 2021. “For a public CA, such disclosure should be conducted through publication of either the Certificate Policy (CP) and/or Certification Practice Statement (CPS) on its Web site. For a private CA, disclosure can be performed through alternative means, such as a corporate intranet or private web site access available to users (subscribers and relying parties).”
- This addition will be incorporated in the Fall 2021 update to the Principles and Criteria.

New Project and Changes

- **Provision of additional information requested by Mozilla**
 - Dealing with issue as to how to deal with additional information request by Mozilla about auditor qualifications who performed WebTrust engagement for trusted root
 - We will have template based on Canada, US and International reporting (it should be noted that some of items have been dealt with in assurance 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 and resubmitted to editing
- New US reporting material on direct engagements being addressed

Reporting Guidance

Updated Reporting Templates

- Updated for changes to standards etc. since 2017
- Reflecting new changes in AICPA guidance
- Reporting examples for US, Cdn. and International short-form reports
- Effective June 1, 2021
- Will be available on CPA Canada website once compliant with OADA

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
- 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 - Next round of changes Fall 2021

- WebTrust for CA vs 2.2.1 (effective November 1 2020)
- WebTrust Baseline + NSR vs 2.5 (effective November 1 2020) *
- 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 Signing vs 1.4.1 – deleted effective November 1 2020
- WebTrust for RA vs 1.01
- Detailed Controls Report vs 0.9 (will publish 1.0 shortly)

* *Footnote 145 provides guidance when only issuing a report on Network Security Requirements*

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>

Just started – new project

- **Impact of Third Party Service Provider on WebTrust engagements**

- Dealing with issue as to whether carve-out reports will be permitted and ramifications thereof
- Really WebTrust report?
- Seal Issues
- Usefulness?
- Ability of alternative reports on carved-out processes?
- Plan to meet with Browser community for feedback

CPA Canada - changes

- **CPA Canada**

Anna – Marie Christian	Bryan Walker
Kaylynn Pippo	Lilia Dubko
Janet Treasure	Jeremy Rocha

- **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

- Anna-Maria Christian replacing Janet Treasure – Overall WebTrust responsibility all facets (prev Seal system and licensing) responsibility
- 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?