

# CA/Browser Forum Meeting

**WebTrust for CA Update**

**June 7, 2022**

**Jeff Ward & Don Sheehy**

# Agenda

- “WETSI”
- Impact of COVID -19- 2<sup>nd</sup> 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”



# WETSI

- No specific discussions since December virtual meeting
- Planned to meet Poland – expect to meet in Berlin
- Continuing issues to be discussed on reporting and auditing
  - Will include audits with outsourcing, subservice arrangements

# 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](http://www.webtrust.org) will redirect you

## 2021 Early 2022 - 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 & Early 2022 – 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- Early 2022 same process as 2020 for awarding COVID- 19 Temporary WebTrust Seal

# Updates to Criteria

## No changes since February 2022 meeting

- All are now posted on CPA Canada site



# Current Status of Updated WebTrust Documents

- 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 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

# New Project and Changes

- **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
  - Will be posted on CPA Canada website once disclaimer language developed

# New Project and Changes

- **Outsourcing Issues - Carveout**

- 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?
- Beginning discussions with browser community
- Will also reach out to other audit schemes

# New Project and Changes

- **WebTrust for Certification Authorities - Baseline Requirements for the Issuance and Management of Publicly-Trusted S/MIME Certificates**
  - Once current draft goes to ballot will be developing WebTrust Criteria
  - Expectation is that criteria would be developed by end of 2022
  - Will have separate reporting package

# 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
- 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 possible AICPA changes
- 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 – will be 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
Kaylynn Pippo	Bryan Walker

- 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
Eric Lin	EY	Adam Fiock	BDO

# Reporting Structure/Roles

- Anna-Marie Christian replaced Janet Treasure who has retired – 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?