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AGRÉÉS  
CANADA

# CA/Browser Forum Meeting WebTrust for CA Update

Kanata March 1, 2023

Tim Crawford, Don Sheehy, Anna-Marie Christian & Dave Chin

# AGENDA



- “WETSI”
- WebTrust Products CA/B Related
- Additional TF Updates
  - VMC
  - Practitioner Quals
  - Reporting Guidance
  - Registration Authorities
  - Practitioner Requirements
  - New Projects
- CPA Canada Update

# “WETSI” IN BERLIN 2022



- Potential meeting late 2023
- Issues outsourcing, subservice arrangements, Root inclusion changes as starting point

# WEBTRUST PRODUCT CHANGES (CA/B RELATED)

- **Network Security**
- **Baseline**
- **Code Signing**
- **Extended Validation**
- **S/MIME**
- **COVID-19**

# CHANGES TO NETWORK SECURITY



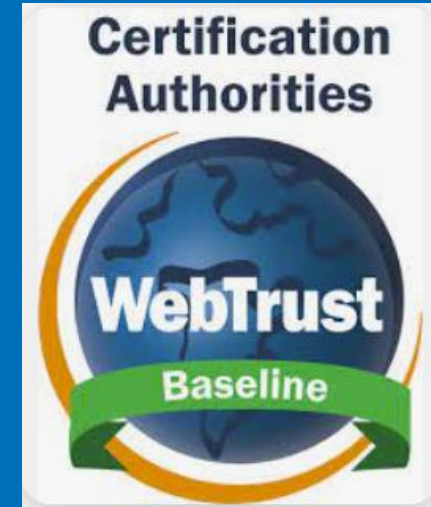
- In the past it was included with Baseline engagement creating the WebTrust Baseline + Network Security report
- CAB offerings (Baseline and S/MIME) incorporate the NS requirements by reference
- We have created version 1 of WebTrust for Network Security Principle and Criteria
- Limited to the controls in network security (based on Version 1.7 of NSRs\_)
- Will have an effective date of July 1, 2023 or thereabouts to allow for changes by Browser systems later in year
- Will also allow for update when new CAB network security guidelines are put in place
- Reporting guidance has been developed

# CHANGES TO BASELINE



- **First set of changes** effective April 1, 2023
- Have incorporated all changes to Forum BR 1.8.6 in WebTrust for Baseline with Network Security Vs 2.7.
- There were 6 sets of changes to Baseline Requirements approved by Forum
- No changes to network security content.
- In the past it was included with Baseline engagement creating the WebTrust Baseline + Network Security report as incorporated by reference in the requirements

# CHANGES TO BASELINE



- **Second set of changes**
- Some new CAB offerings (Code Signing and S/MIME) also incorporate the NS requirements by reference
- With separation of NS we will eventually modify the existing BR+NS to create a standalone WebTrust for Baseline
- Deals only with Baseline requirements, including current disclosure
- Basically represents reporting change and not audit change as Network Security will need to be audited and reported on in any event
- Will be effective date for periods beginning on or after TBD, 2023 to allow for changes by Browser systems

# CHANGES TO CODE-SIGNING

**First set of changes** effective on or after April 1, 2023

- Have incorporated all changes to Forum CS3.2 in WebTrust for Code Signing Vs 3.2
- There were 4 sets of changes including the changes to reflect RFC 3497 approved by Forum
- Incorporate Network Security Requirements by reference as an additional principle as clarified by CAB yesterday.

**Second set of changes effective TBD 2023.**

- When separate report is issued for NS, separate Principle 4 in same manner as Baseline and S/MIME



# CHANGES TO EXTENDED VALIDATION



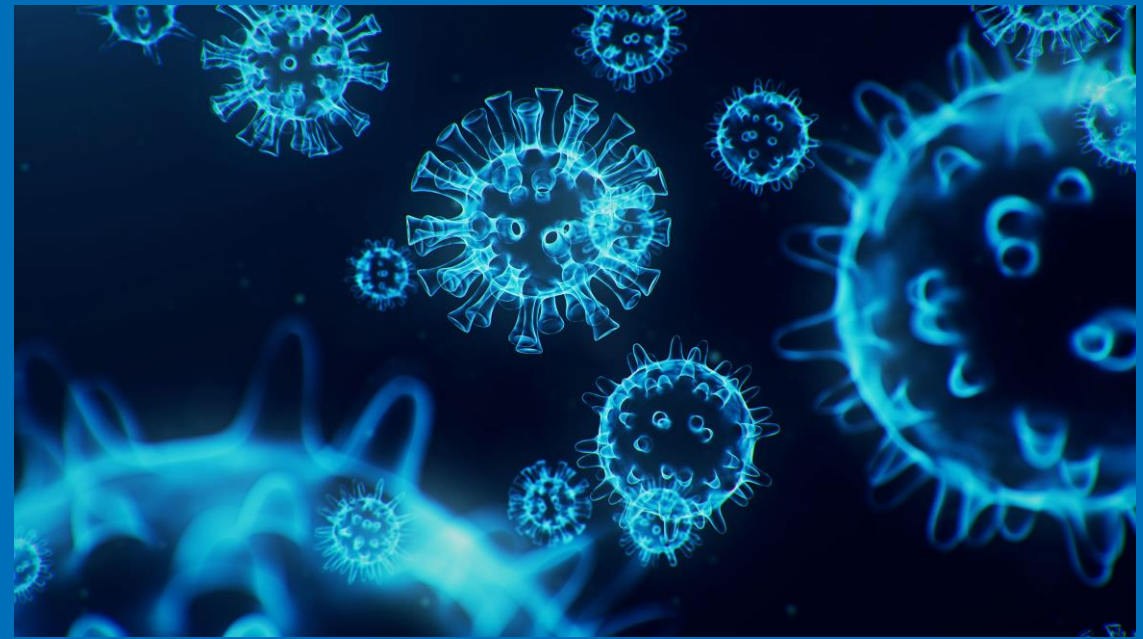
- Changes effective on or after April 1, 2023
- Have incorporated all changes to Forum EV 1.8 in WebTrust for EV Vs 1.8
- There were 2 sets of changes approved by Forum

# NEW PRODUCT – WEBTRUST FOR S/MIME



- CA/B S/MIME project vs 1.0 approved January 1, 2023, effective September 1, 2023
- WebTrust TF has developed WebTrust Principles and Criteria for Certification Authorities - S/MIME Certificates vs 1.0 effective on or after April 1, 2023
- Audit requirements similar to baseline
- Requires meeting NS by reference – included as separate principle
- Developed criteria as well as audit templates for use by practitioners
- Approved by TF in January 2023

# CHANGES TO COVID-19 GUIDANCE



## From Covid 19 To Force Majeure Engagements

- 2020 issued practitioner guidance on COVID-19 dealing with 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

# FROM COVID-19 TO FORCE MAJEURE ENGAGEMENTS



- Permanent guidance to deal with unexpected [catastrophic, government mandated, etc.] Force Majeure events out of the control of client and practitioner that prevent the practitioner (and the client) from being onsite
- Will be issued as separate guidance document and will eventually be added as Appendix to practitioner Guide
- COVID-19 - No current seals and no more expected under this program
- COVID-19 being removed from Website
- Revised project expected completion April 2023

# FROM COVID-19 TO FORCE MAJEURE ENGAGEMENTS

## 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.



# ADDITIONAL UPDATES

- **Verified Mark Certificates**
- **Other WebTrust Criteria**
- **Practitioner Qualifications**
- **Reporting Guidance**
- **Registration Authorities**
- **Practitioner Requirements**
- **New Projects**

# CHANGES TO VERIFIED MARK CERTIFICATES



- Changes effective April 1, 2023
- Have incorporated all changes to VMC Requirements 1.4 in WebTrust for VMC 1.4
- There were 3 sets of changes approved by the Authindicators Working Group

# UPDATES TO OTHER CRITERIA (IN PROCESS)

## WebTrust for CA 2.2.2

- Continue to monitor changes in ISO docs related to PKI
- Some front-end discussion needs to be reworked

## WebTrust for RA 1.1

- Some front-end discussion needs to be reworked
- Review changes to relevant CA/B docs that are used

# PRACTITIONER QUALIFICATIONS

Provision of additional information requested by Mozilla

- After 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

# UPDATES TO REPORTING GUIDANCE

## Updated Reporting Templates vs 3.0

- Updated to be effective TBD ( June 1, 2023 latest)
- Reporting examples for US, Canadian. and International short-form reports
- Reflecting new changes in CPA Canada and IFAC guidance
- Updated to
  - reflect wording changes in reporting Canada and International
  - new S/MIME
  - All versions have same reports for consistency
  - Correct minor errors
- Will be available on CPA Canada website

# NEW PRODUCT

# SHORT-FORM RA REPORTS

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 being published

# 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
- Will NOT be primary report for public seal
- Short form (current report) will be public facing report with seal

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), Key Transportation, Migration & Destruction
- 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)
- Engagement applicability matrix to be updated April 2023—to 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>

# NEW PROJECTS

## 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?
- Preliminary views at this point
  - NO carveouts to be done at current time per Browsers
  - 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
- Project has been parked until cloud and other issues dealt with

# PRACTITIONER GUIDANCE FOR AUDITORS

Practitioner guidance for auditors

- Version combines US, Canada and International
- 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 specific browser requirements being considered
- Browser and delegated WebTrust member to work together to fully develop use of software and IT audit techniques on data base information
- Inclusion of Force Majeure being considered as appendix

# NEW PROJECTS



## WebTrust for CA Supporting X9

- X9 is a standard setting organization for financial institutions and supporting organizations
- X9 has identified a long list of PKI use cases in the financial sector
- A base CP has been developed and creating a business plan to use WebTrust in the compliance requirements



## WebTrust Supporting IoT Programs

- A number of smaller IoT programs require a WebTrust engagement for admission
- Evaluating other programs and the use of external service providers

# WEBTRUST UPDATE



- Task Force Changes
- Practitioners Update
- Certification Authority Locations

# WEBTRUST TASK FORCE MEMBER CHANGES

February 2023

- Tim Crawford from BDO US elected new co-Chair to the Task Force effective January 2023
- Dave Chin representing CPA Canada as co-Chair
- Don Sheehy, continues to support CPA Canada
- New member to the Task Force Adam Fiock representing BDO US

# WEBTRUST KEY PLAYERS

- CPA Canada

Anna–Marie Christian  
Dave Chin (**Co-Chair**)

Lilia Dubko  
Reza Harji

- Consultant to CPA Canada

Don Sheehy

- Task Force Members

Tim Crawford  
Eric Lin  
Zain Shabbir  
Donoghue Clarke

**BDO (Co-Chair)**  
**EY**  
**KPMG**  
**EY**

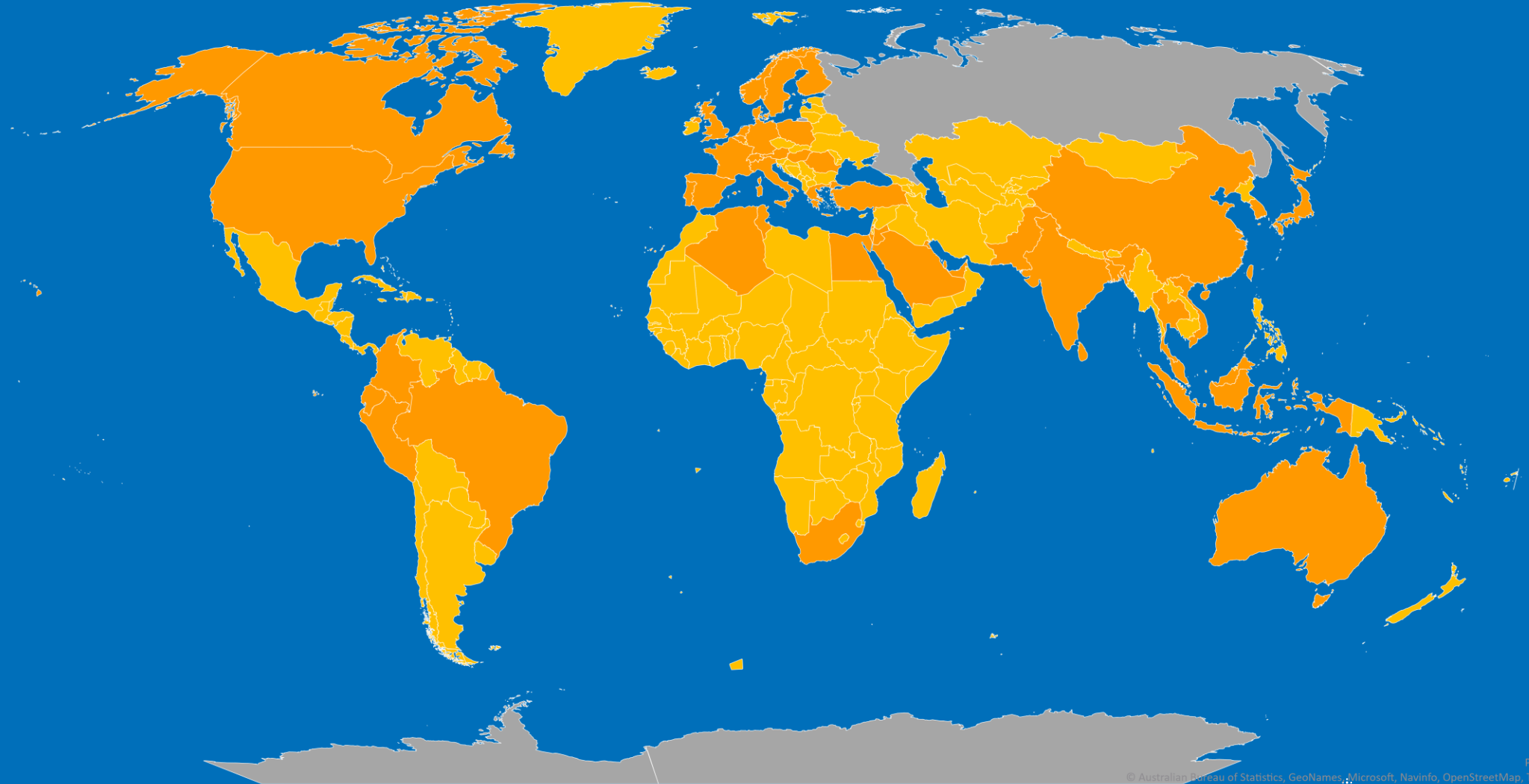
Chris Czajczyc **Deloitte**  
Dan Adam  
Adam Fiock **BDP**

# ENROLLED WEBTRUST PRACTITIONERS: INTERNATIONAL

- Anthony Kam & Associates Ltd.,  
Certified Public Accountants
- Audit CPA (Columbia)
- Audit Trust Services S.A.S
- AUREN
- Baker Tilly MH Consulting Sdn Bhd
- Kap Tanubrata Susanto Tahmi  
Bambang Dan Rekan
- BDO\*
- Crowe FST Audit Ltd.
- Deloitte\*
- Digital Age Strategies Pvt Ltd
- Grant Thornton LLP
- KPMG\*
- Moreira Associados Auditores  
Independentes
- PKI Contabilidade e Auditoria Ltda
- PricewaterhouseCoopers\*
- Richter LLP
- RSM Hong Kong
- Schellman & Company, LLC
- Sun Rise CPAs' Firm

\*Firm includes multiple international legal entities

# WEBTRUST PRACTITIONERS COVERAGE WORLDWIDE



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# CPA CANADA UPDATES



## WebTrust Website Updates

- Change Covid to Force Majeure
- Illustrative report updates
- Principle and Criteria version updates

## Practitioner Portal

New for F2024

- Practitioner Secure login
- Annual testing

## New Seals

- S/MIME April 2023
- Network Security March 2023
- Registration Authority 2023
- Qualified Unhappy Seal TBD

## Additional Updates

- Hosting of qualified and historical reports
- Reviewing existing business model

THANK YOU  
QUESTIONS?