CA/Browser Forum Meeting

WebTrust for CA Update

Berlin October 25, 2022

Don Sheehy, Anna-Marie Christian & Dave Chin
Agenda

• “WETSI”
• Changes and New Projects
• Practitioner Guidance
• Reporting Guidance
• Detailed Controls Reporting
• Current Status Of Updated WebTrust Documents
• Reporting Requirements and Sample Reports
• CPA Canada Update
But First

• Jeff Ward our chair has resigned to focus on his current BDO activities
• We want to thank him for the hundreds of hours he devoted to the task force over the past 20 or so years
• Don Sheehy (prior chair) has taken over as interim co-chair, working with Dave Chin from CPA Canada
“WETSI”
• No specific discussions in 2022 to date
• Continuing issues to be discussed on reporting and auditing
  – Will include audits with outsourcing, subservice arrangements
Changes to Existing Projects

Covid 19

• 2020 issued practitioner guidance on 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
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
• 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.
COVID-19

- In process of being removed from CPA Canada Website
- No current seals and no more expected under this program
- Will be reworked into more permanent guidance to deal with unexpected [catastrophic, government mandated, etc.] events out of the control of client and practitioner that prevent the practitioner (and the client) from being onsite
- Revised project is in its infancy stage
- Will be issued as separate guidance document and will eventually be added as Appendix to practitioner Guide
Changes – Network Security

- In the past it was included with Baseline engagement creating the WebTrust Baseline + Network Security report
- Some new CAB offerings (Code Signing and S/MIME) incorporate the NS requirements by reference
- We have created final draft (being reviewed by TF) of a separate WebTrust for Network Security Principle and Criteria
- Deals only with the controls in network security
- No additional disclosure requirements
- Will have an effective date of July 1, 2023 or thereabouts to allow for changes by Browser systems
- Will also allow for update when new CAB network security guidelines are put in place (before that time)
Changes – Baseline

• In the past it was included with Baseline engagement creating the WebTrust Baseline + Network Security report
• Some new CAB offerings (Code Signing and S/MIME) incorporate the NS requirements by reference
• With separation of NS we will modify the existing BR+NS to create a standalone WebTrust for Baseline
• Deals only with Baseline requirements, including current disclosure
• No additional disclosure requirements
• Will have an effective date of July 1, 2023 or thereabouts to allow for changes by Browser systems if needed
New Project

- **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
  - Google may have same request so will look at proposed Google requirements as expected to be very similar
  - Finalized - will be posted on CPA Canada website once disclaimer language developed
New Project – S/MIME

S/MIME

- S/MIME project is almost at exposure stage for CAB – effective mid 2023?
- Audit requirements similar to baseline
- Requires meeting NS by reference
- WebTrust TF has developed WebTrust Principles and Criteria for Certification Authorities - S/MIME Certificates
- Currently uses May 2022 draft that will be updated
- Developed criteria as well as audit templates
- Sitting in final TF review pending final changes by CAB
- As promised to S/MIME chair WebTrust will have audit scheme ready
New Project - Outsourcing

- **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?
  - At what point is the CA not a CA?
New Project - Outsourcing

- **Outsourcing Issues – Carveout of Subservice organization controls**
  - Prepared initial discussion paper for discussion with one key user community
  - Preliminary views at this point
    - NO carveouts to be done at current time
    - 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
New Project – Short-Form RA reporting

• **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 in final review
Updates to Criteria

No changes since February 2022

• All are now posted on CPA Canada site
• 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 VMC 1.0
• 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
Current Status of Updated WebTrust Documents

- WebTrust for CA 2.2.2
  - update for expected CP/CPS disclosure – would be minor
  - Update for terminology changes for RA
- WebTrust Baseline + NS vs 2.6
  - will segregate and update at year end for CAB changes
- WebTrust for Extended Validation vs 1.7.8
  - Update at year end for CAB changes
Current Status of Updated WebTrust Documents

- WebTrust for Publicly Trusted Code Signing vs 2.7
  - Update at year end for CAB changes
- WebTrust For VMC 1.0
  - Update at year end for VS 1.4 and minor report change
- WebTrust for RA 1.1
  - Update terminology and short-form report
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
• New SOC material being analyzed for impact
• Looking at availability of new controls based on COVID experience
• 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 AICPA changes for SOC 2
- 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

CPA Canada

• CPA Canada

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• Consultant to CPA Canada

Don Sheehy (Co-Chair)

• Task Force Members and Technical Support Volunteers

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WebTrust – CPA Updates

• Working on new seals for Registration Authorities, Network Security and S/MIME
• Hosting of qualified audit reports
• Making historical information readily available
• Review of existing business model
WebTrust F’23 Objectives

• Creation of dedicated WebTrust Team
• Succession Plan
• Task Force Governance
Reporting Structure/Roles

- Anna-Marie Christian (CPA Canada) replaced Janet Treasure who has retired – Oversight of all facets of WebTrust program
- Dave Chin (CPA Canada/Co-Chair of the WebTrust Task Force) – WebTrust criteria, reporting etc
- Lilia Dubko & team (CPA Canada) – Operational aspects of WebTrust Program
- Don Sheehy (interim Co-Chair of WebTrust Task Force) Task Force and CABF liaison, 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
WebTrust Future Areas of Focus

• Enhanced Quality Control Reviews
• Evolution of WebTrust, Assurance & Digital Compliance
Thank you.

Questions?