CA/Browser Forum Meeting

WebTrust for CA Update

March 2, 2021

Jeff Ward & Don Sheehy
Agenda

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

- December virtual meeting held
- Continuing issues discussed
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

2020 Issued - Practitioner guidance for reports on COVID-19

- Provides examples of potential audit reports
- Provided electronically to registered WebTrust practitioners
Impact of COVID-19

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 scope once the “clean” opinion is issued, when it is determined a report will be qualified/modified, OR six months, whatever happens first
Impact of COVID-19

2021 Draft Guidance – Since COVID still here

COVID-19 Temporary WebTrust Seal

- Original expectation that 2020 scope limitation would be eliminated by 6 months
- May not happen due to second and third waves
- If it does not, temporary seal will be removed
- No change to auditor report since did not refer to seal
- CA to advise relevant root program
- 2021 audit would follow 2020 process
Practitioner guidance for auditors

Practitioner guidance for auditors

- Task force handoff to CPA Canada in early 2020
- Delayed until 2021 - In editing
  - initially delayed due to COVID-19 projects
  - then delayed due to AODA compliance - The Accessibility for Ontarians with Disabilities Act (AODA) is a law that sets out a process for developing and enforcing accessibility standards. Needs to be met for all materials on website effective January 1, 2021.
- 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 will be updated and resubmitted to editing
Updated Reporting Templates

- Updated for changes to standards etc. since 2017
- Reporting examples for US, Cdn. and International short-form reports
- Effective December 1, 2020
- Will be available on CPA Canada website once compliant with OADA
- New template for code signing (3 possible reports for periods straddling November 1, 2020)
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
• Still tweaking some limitation wording
• 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

• WebTrust for CA 2.2.1 (effective November 1 2020)
• WebTrust Baseline + NS vs 2.5 (effective November 1 2020)

Changes

• 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
Changes (Cont’d)

- **WebTrust for RA 1.01**
  - Minor updates done to reflect changes in WebTrust since release 1.0
  - Reporting - Will have short-form and detailed reporting available
  - Effective November 1, 2020

  Next round of updates to take place in 2021
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
New projects

• Impact of TPSP on WebTrust engagements
  • Subservice organizations
  • External RAs
Enhancement of CPA Canada Processes

More detailed application and process considerations for auditors, including international –

- Separation of practitioner enrollment application from trademark agreement sets stage for process automation

WebTrust for Certification Authorities – Practitioner Enrollment Application

WebTrust for Certification Authorities – Trademark Agreement
Enhancement of CPA Canada Processes

**Seal management:**
- New Seal Deployment document is under development
- Improved rigor on expired seals – new seal expiration document under development
- Risk assessment undertaken

**Current Standing of Licensed Practitioners:**
- CPA Canada’s website lists all licensed practitioners
- Provides information on their status (good standing, revocation, suspension)
- Does not provide history of the practitioners’ licensure
CPA Canada

- CPA Canada

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<td>Don Sheehy (Vice –chair)</td>
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- Task Force Members and Technical Support Volunteers

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<td>Eric Lin</td>
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Reporting Structure/Roles

- Gord Beal – WebTrust falls into Guidance and Support activities of CPA Canada
- Janet Treasure – Seal system and licensing responsibility
- Bryan Walker – Licensing advisor
- 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?