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”
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

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

• 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
CPA Canada

- CPA Canada

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<th>Anna–Marie Christian</th>
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<td>Kaylynn Pippo</td>
<td>Bryan Walker</td>
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- Consultant to CPA Canada

Don Sheehy (Vice–chair)

- Task Force Members and Technical Support Volunteers

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<th>Jeff Ward (chair)</th>
<th>BDO</th>
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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?