CHARTERED PROFESSIONAL ACCOUNTANTS CANADA

Short Form Reports

REPORTING ON WEBTRUST PRINCIPLES AND CRITERIA FOR REGISTRATION AUTHORITIES

Release Date February 2023

Version 1

Prepared under AICPA, CPA Canada and IFAC Standards

Acknowledgements

This document has been prepared by the CPA Canada WebTrust/PKI Assurance Task Force (the "Task Force") for use by those practitioners enrolled by CPA Canada to perform WebTrust for Certification Authorities engagements.

Members of the Task Force are:

- Timothy Crawford, *BDO USA, LLP* (co-Chair)
- Dan J. Adam
- Donoghue Clarke, *Ernst & Young LLP*
- Chris Czajczyc, *Deloitte LLP*
- Adam Fiock, *BDO USA, LLP*
- Eric Lin, *Ernst & Young LLP*
- Zain Shabbir, *KPMG LLP*
- Donald E. Sheehy

CPA Canada Support

- Anna-Marie Christian, Director Emerging Issues & Strategic Partnerships
- Dave Chin, Principal, WebTrust (co-Chair)
- Lilia Dubko, Manager, Assurance Programs

The Task Force would like to thank retiring long-term task force members Jeffrey Ward, *BDO USA, LLP* who also chaired the Task Force since 2016, and David Roque, *Ernst & Young LLP* for their significant contributions to the advancement of the WebTrust program during their membership on the Task Force.

Table of Contents

US (AICPA) Standards – AT-C205

Example US1.1 – Unmodified Opinion, Reporting on Management's Assertion, Period of Time

Report of the Independent Accountant

To the management of XYZ Registration Authority, Inc. ("XYZ-RA")

Scope[1]

We have examined XYZ-RA management's assertion[2] that for its Registration Authority (RA) operations at <LOCATION>,[3] that XYZ-RA performs on behalf of ABC-CA, XYZ-RA has

- disclosed its business practices in reference to:
  - the relevant provisions of the CA's business practices disclosures in ABC-CA's Certification Practice Statement;
  - the relevant provisions of the business practices disclosures in ABC-CA's Certificate Policy; and
  - (where applicable), disclosed any business practices that are not contained in ABC-CA's business practice disclosure that might be relevant activities performed on behalf of ABC-CA.
- maintained effective controls to provide reasonable assurance that
  - it provides RA services in accordance with the applicable sections of ABC-CA's Certification Practice Statement and Certificate Policy (if applicable) for those CAs under contract;
  - (where applicable), it provides RA services in accordance with any additional business practices that it undertakes that are not contained in ABC-CA's business practice disclosure that might be relevant activities performed on behalf of the CA;
  - logical and physical access to RA systems and data is restricted to authorized individuals;
  - RA systems development, maintenance, and operations are properly authorized and performed to maintain RA systems integrity;
  - subscriber information is properly authenticated (for the registration activities performed by XYZ-RA)

throughout the period <DATE> to <DATE> based on the WebTrust Principles and Criteria for Registration Authorities Vs1.x.[4]

1 Subheadings are optional and can be removed if desired.

2 Hyperlink to assertion.

3 CA processing locations as defined in the "Reporting Guidance" section.

4 Include applicable version number and hyperlink to the criteria document.

Registration Authority's responsibilities

XYZ-RA's management is responsible for its assertion, including the fairness of its presentation, and the provision of its described services in accordance with the WebTrust Principles and Criteria for Registration Authorities Vs1.x.

Practitioner's responsibilities

Our responsibility is to express an opinion on XYZ-RA's management's assertion based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

The relative effectiveness and significance of specific controls at XYZ-RA and their effect on assessments of control risk for subscribers and relying parties are dependent on their interaction with the controls and other factors present at individual subscriber and relying party locations. Our examination did not extend to controls at individual subscriber and relying party locations and we have not evaluated the effectiveness of such controls.

Inherent limitations

There are inherent limitations in the effectiveness of any system of internal control, including the possibility of human error and the circumvention of controls. For example, because of their nature, controls may not prevent, or detect unauthorised access to systems and information, or failure to comply with internal and external policies or requirements. Also, the projection to the future of any conclusions based on our findings is subject to the risk that controls may become ineffective.

Opinion

In our opinion management's assertion, as referred to above, is fairly stated, in all material respects.

This report does not include any representation as to the quality of *XYZ-RA's* services other than its *RA operations at <LOCATION>,*[5] nor the suitability of any of *XYZ-RA's* services for any customer's intended purpose.

5 CA processing locations as defined in the "Reporting Guidance" section.

Use of the WebTrust seal

[(If a seal is issued) XYZ-RA's use of the WebTrust for Registration Authorities Seal constitutes a symbolic representation of the contents of this report and it is not intended, nor should it be construed, to update this report or provide any additional assurance.][6]

[*Practitioner's signature*]

[*Practitioner's city and state*]

[*Date of practitioner's report*]

6 CA processing locations as defined in the "Reporting Guidance" section.

Management's Assertion

Example MA1.1 – Management's Assertion, Period of Time

XYZ Registration Authority, Inc. Management Assertion

XYZ Registration Authority, Inc. ("XYZ-RA") operates the Registration Authority ("RA") at <LOCATION>, and provides the following RA services: *(This section should set out the services performed by the RA and for which CAs the services are performed.)*

For example, XYZ-RA performs the following services for ABC-CA with respect to Subscriber registration and Certificate renewal.

For S/MIME Certificates XYZ-RA does validation of the following:

- Natural person
- Legal entity

For SSL and Code Signing Extended Validation Certificates XYZ-RA does validation of the following:

- Applicants' legal existence and identity
- Applicants' physical existence
- Applicants' operational existence

XYZ-RA also performs the following RA services for ABC-CA:

- Certificate rekey
- Certificate revocation
- Certificate renewal

The management of XYZ-RA is responsible for establishing and maintaining effective controls over its RA operations, including its RA business practices in accordance with the disclosure on its website, RA business practices management, RA environmental controls, and certificate lifecycle management controls. These controls contain monitoring mechanisms, and actions are taken to correct deficiencies identified.

There are inherent limitations in any controls, including the possibility of human error, and the circumvention or overriding of controls. Accordingly, even effective controls can only provide reasonable assurance with respect to XYZ-RA operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

XYZ-RA management has assessed its disclosures of its certificate practices and controls over its RA services. Based on that assessment, in XYZ-RA management's opinion, in providing its RA services in at <LOCATION>,[7] XYZ-RA has:

- disclosed its business practices in reference to:
  - the relevant provisions of the CA's business practices disclosures in ABC-CA's Certification Practice Statement;
  - the relevant provisions of the business practices disclosures in ABC-CA's Certificate Policy; and
  - (where applicable), disclosed any business practices that are not contained in ABC-CA's business practice disclosure that might be relevant activities performed on behalf of ABC-CA.
- maintained effective controls to provide reasonable assurance that
  - it provides RA services in accordance with the applicable sections of ABC-CA's Certification Practice Statement and Certificate Policy (if applicable) for those CAs under contract;
  - (where applicable), it provides RA services in accordance with any additional business practices that it undertakes that are not contained in ABC-CA's business practice disclosure that might be relevant activities performed on behalf of the CA;
  - logical and physical access to RA systems and data is restricted to authorized individuals;
  - RA systems development, maintenance, and operations are properly authorized and performed to maintain RA systems integrity;
  - subscriber information is properly authenticated (for the registration activities performed by XYZ-RA); and

throughout the period <DATE> to <DATE>, based on the WebTrust Principles and Criteria for Registration Authorities Vs1.x,[8] including the following:[9]

RA Business Practices Disclosure

- RA's Business Practices

RA Business Practices Management

- Managing to CA Certification Practice Statement (CPS)

7 CA processing locations as defined in the "Reporting Guidance" section.

8 Include applicable version number and hyperlink to the criteria document.

9 Remove bullets that are not applicable.

RA Environmental Controls

- Security Management
- Asset Classification and Management
- Personnel Security
- Physical and Environmental Security
- Operations Management
- System Access Management
- System Development and Maintenance
- Business Continuity Management
- Monitoring and Compliance
- Audit Logging

Certificate Lifecycle Management Controls

- Subscriber Registration
- Certificate Renewal
- Certificate Rekey
- Certificate Revocation

<Signoff Name and Title>

<Date that matches the audit opinion date>

WebTrust for Registration Authorities Canadian Standards – CSAE 3000/3001

Example CA1.1 – Unqualified Opinion, Reporting on Management's Assertion, Period of Time

Independent Assurance Report

To the management of XYZ Registration Authority, Inc. ("XYZ-RA")

Scope[10]

We have been engaged, in a reasonable assurance engagement, to report on XYZ-RA management's assertion[11, 12] that for its Registration Authority (RA) operations at <LOCATION>,[13] throughout the period <DATE> to <DATE> that RA performs on behalf of ABC-CA, XYZ-RA has:

- disclosed its business practices in reference to:
  - the relevant provisions of the RA's business practices disclosures in XYZ-RA's Registration Practice Statement;
  - the relevant provisions of the business practices disclosures in XYZ-RA's Certificate Policy; and
  - (where applicable), disclosed any business practices that are not contained in XYZ-RA's business practice disclosure that might be relevant activities performed on behalf of XYZ-RA.
- maintained effective controls to provide reasonable assurance that
  - it provides RA services in accordance with the applicable sections of ABC-CA's Certification Practice Statement and Certificate Policy (if applicable) for those CAs under contract;
  - (where applicable), it provides RA services in accordance with any additional business practices that it undertakes that are not contained in ABC-CA's business practice disclosure that might be relevant activities performed on behalf of the CA;
  - logical and physical access to RA systems and data is restricted to authorized individuals;

10 Subheadings are optional and can be removed if desired.

11 Hyperlink to assertion.

12 Statement can be used rather than assertion throughout if desired.

13 CA processing locations as defined in the "Reporting Guidance" section.

- RA systems development, maintenance, and operations are properly authorized and performed to maintain RA systems integrity;
- subscriber information is properly authenticated (for the registration activities performed by XYZ-RA)

in accordance with the WebTrust Principles and Criteria for Registration Authorities v1.x.[14]

Registration authority's responsibilities

XYZ-RA's management is responsible for its assertion,[15] including the fairness of its presentation, and the provision of its described services in accordance with the WebTrust Principles and Criteria for Registration Authorities v1.x.

Our independence and quality control[16]

We have complied with the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

[The firm applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements* and, accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.][17]

[The firm applies Canadian Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements,* which requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.][18]

14 Include applicable version number and hyperlink to the criteria document.

15 Statement can be used rather than assertion throughout if desired.

16 For engagements beginning on or after December 15, 2022 replace with "Our independence and quality management."

17 Use this paragraph for engagements beginning before December 15, 2022.

18 Use this paragraph for engagements beginning on or after December 15, 2022.

Practitioner's responsibilities

Our responsibility is to express an opinion on management's assertion[19] based on our procedures. We conducted our procedures in accordance with Canadian Standard on Assurance Engagements 3000, *Attestation Engagements Other than Audits or Reviews of Historical Financial Information*. This standard requires that we plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, management's assertion[20] is fairly stated, and, accordingly, included:

1. obtaining an understanding of XYZ-RA's management business practices;
2. selectively testing transactions executed in accordance with disclosed management business practices;
3. testing and evaluating the operating effectiveness of the controls; and
4. performing such other procedures as we considered necessary in the circumstances.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

The relative effectiveness and significance of specific controls at XYZ-RA and their effect on assessments of control risk for subscribers and relying parties are dependent on their interaction with the controls, and other factors present at individual subscriber and relying party locations. We have performed no procedures to evaluate the effectiveness of controls at individual subscriber and relying party locations.

Inherent limitations

There are inherent limitations in the effectiveness of any system of internal control, including the possibility of human error and the circumvention of controls. For example, because of their nature, controls may not prevent, or detect unauthorised access to systems and information, or failure to comply with internal and external policies or requirements. Also, the projection to the future of any conclusions based on our findings is subject to the risk that controls may become ineffective.

Opinion

In our opinion, throughout the period <DATE> to <DATE>, XYZ-RA management's assertion,[21] as referred to above, is fairly stated, in all material respects, in accordance with the WebTrust Principles and Criteria for Registration Authorities v1.x.

This report does not include any representation as to the quality of XYZ-RA's services beyond those covered by the WebTrust Principles and Criteria for Registration Authorities, nor the suitability of any of XYZ-RA's services for any customer's intended purpose.

19 Statement can be used rather than assertion throughout if desired.

20 Statement can be used rather than assertion throughout if desired.

21 Statement can be used rather than assertion throughout if desired.

Use of the WebTrust seal

[(If a seal is issued) XYZ-RA's use of the WebTrust for Registration Authorities Seal constitutes a symbolic representation of the contents of this report and it is not intended, nor should it be construed, to update this report or provide any additional assurance.][22]

Firm Name

City, State/Province, Country

Report Date

22 Remove bracketed text if a seal is not issued.

Management's Assertion[23]

Example MA1.1 – Management's Assertion, Period of Time

XYZ-RA Management's Assertion[24]

XYZ Registration Authority, Inc. ("XYZ-RA") operates the Registration Authority ("RA") at <LOCATION>, and provides the following RA services: *(This section should set out the services performed by the RA and for which CAs the services are performed.)*

For example, XYZ-RA performs the following services for ABC-CA with respect to Subscriber registration and Certificate renewal.

For S/MIME Certificates XYZ-RA does validation of the following:

- Natural person
- Legal entity

For SSL and Code Signing Extended Validation Certificates XYZ-RA does validation of the following:

- Applicants' legal existence and identity
- Applicants' physical existence
- Applicants' operational existence

XYZ-RA also performs the following RA services for ABC-CA;

- Certificate rekey
- Certificate revocation
- Certificate renewal

The management of XYZ-RA is responsible for establishing and maintaining effective controls over its RA operations, including its RA business practices in accordance with the disclosure on its website, RA business practices management, RA environmental controls, and certificate lifecycle management controls. These controls contain monitoring mechanisms, and actions are taken to correct deficiencies identified.

23 Statement can be used rather than assertion throughout if desired.

24 Statement can be used rather than assertion throughout if desired.

There are inherent limitations in any controls, including the possibility of human error, and the circumvention or overriding of controls. Accordingly, even effective controls can only provide reasonable assurance with respect to XYZ-RA's Registration Authority operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

XYZ-RA management has assessed its disclosures of its certificate practices and controls over its VM CA services. Based on that assessment, in XYZ-RA management's opinion, in providing its Registration Authority (CA) services at <LOCATION>,[25] throughout the period <DATE> to <DATE>, XYZ-RA has:

- disclosed its business practices in reference to:
  - the relevant provisions of the CA's business practices disclosures in ABC-CA's Certification Practice Statement;
  - the relevant provisions of the business practices disclosures in ABC-CA's Certificate Policy; and
  - (where applicable), disclosed any business practices that are not contained in ABC-CA's business practice disclosure that might be relevant activities performed on behalf of ABC-CA.
- maintained effective controls to provide reasonable assurance that
  - it provides RA services in accordance with the applicable sections of ABC-CA's Certification Practice Statement and Certificate Policy (if applicable) for those CAs under contract;
  - (where applicable), it provides RA services in accordance with any additional business practices that it undertakes that are not contained in ABC-CA's business practice disclosure that might be relevant activities performed on behalf of the CA;
  - logical and physical access to RA systems and data is restricted to authorized individuals;
  - RA systems development, maintenance, and operations are properly authorized and performed to maintain RA systems integrity;
  - subscriber information is properly authenticated (for the registration activities performed by XYZ-RA); and

in accordance with the WebTrust Principles and Criteria for Registration Authorities v1.x[26] including the following:[27]

RA Business Practices Disclosure

- RA's Business Practices

25 CA processing locations as defined in the "Reporting Guidance" section.

26 Include applicable version number and hyperlink to the criteria document.

27 Remove bullets that are not applicable.

RA Business Practices Management

- Managing to CA Certification Practice Statement (CPS)

RA Environmental Controls

- Security Management
- Asset Classification and Management
- Personnel Security
- Physical and Environmental Security
- Operations Management
- System Access Management
- System Development and Maintenance
- Business Continuity Management
- Monitoring and Compliance
- Audit Logging

Certificate Lifecycle Management Controls

- Subscriber Registration
- Certificate Renewal
- Certificate Rekey
- Certificate Revocation

<Signoff Name and Title>

<Date that matches the audit opinion date>

WebTrust for Registration Authorities International Standards – ISAE 3000

Example IN1.1 – Unqualified Opinion, Reporting on Management's Assertion, Period of Time

Independent Assurance Report

To the management of XYZ Registration Authority, Inc. ("XYZ-RA")

Scope[28]

We have been engaged, in a reasonable assurance engagement, to report on XYZ-RA management's assertion[29, 30] that for its Registration Authority (RA) operations at <LOCATION>,[31] throughout the period <DATE> to <DATE> that RA perform on behalf of ABC-CA, XYZ-RA has:

- disclosed its business practices in reference to:
  - the relevant provisions of the RA's business practices disclosures in XYZ-RA's Registration Practice Statement;
  - the relevant provisions of the business practices disclosures in XYZ-RA's Certificate Policy; and
  - (where applicable), disclosed any business practices that are not contained in XYZ-RA's business practice disclosure that might be relevant activities performed on behalf of XYZ-RA.
- maintained effective controls to provide reasonable assurance that
  - it provides RA services in accordance with the applicable sections of ABC-CA's Certification Practice Statement and Certificate Policy (if applicable) for those CAs under contract;
  - (where applicable), it provides RA services in accordance with any additional business practices that it undertakes that are not contained in ABC-CA's business practice disclosure that might be relevant activities performed on behalf of the CA;
  - logical and physical access to RA systems and data is restricted to authorized individuals;
  - RA systems development, maintenance, and operations are properly authorized and performed to maintain RA systems integrity;

28 Subheadings are optional and can be removed if desired.

29 Hyperlink to assertion.

30 Statement can be used rather than assertion throughout if desired.

31 CA processing locations as defined in the "Reporting Guidance" section.

— subscriber information is properly authenticated (for the registration activities performed by XYZ-RA)

in accordance with the WebTrust Principles and Criteria for Registration Authorities v1.x.[32]

Registration authority's responsibilities

XYZ-RA's management is responsible for its assertion,[33] including the fairness of its presentation, and the provision of its described services in accordance with the WebTrust Principles and Criteria for Registration Authorities v1.x.

Our independence and quality control[34]

We have complied with the independence and other ethical requirements of the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

[The firm applies International Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services,* and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.][35]

[The firm applies International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements,* which requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.][36]

Practitioner's responsibilities

Our responsibility is to express an opinion on management's assertion[37] based on our procedures. We conducted our procedures in accordance with International Standard on Assurance Engagements 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information,* issued by the International Auditing and Assurance Standards Board. This standard requires that we plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, management's assertion[38] is fairly stated, and, accordingly, included:

32 Include applicable version number and hyperlink to the criteria document.

33 Statement can be used rather than assertion throughout if desired.

34 For engagements beginning on or after December 15, 2022 replace with Our independence and quality management.

35 For use in engagements beginning before December 15, 2022.

36 For use in engagements beginning on or after December 15, 2022.

37 Statement can be used rather than assertion throughout if desired.

38 Statement can be used rather than assertion throughout if desired.

5. obtaining an understanding of XYZ-RA's management business practices;
6. selectively testing transactions executed in accordance with disclosed management business practices;
7. testing and evaluating the operating effectiveness of the controls; and
8. performing such other procedures as we considered necessary in the circumstances.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

The relative effectiveness and significance of specific controls at XYZ-RA and their effect on assessments of control risk for subscribers and relying parties are dependent on their interaction with the controls, and other factors present at individual subscriber and relying party locations. We have performed no procedures to evaluate the effectiveness of controls at individual subscriber and relying party locations.

Inherent limitations

There are inherent limitations in the effectiveness of any system of internal control, including the possibility of human error and the circumvention of controls. For example, because of their nature, controls may not prevent, or detect unauthorised access to systems and information, or failure to comply with internal and external policies or requirements. Also, the projection to the future of any conclusions based on our findings is subject to the risk that controls may become ineffective.

Opinion

In our opinion, throughout the period <DATE> to <DATE>, XYZ-RA management's assertion,[39] as referred to above, is fairly stated, in all material respects, in accordance with the WebTrust Principles and Criteria for Registration Authorities v1.x.

This report does not include any representation as to the quality of XYZ-RA's services beyond those covered by the WebTrust Principles and Criteria for Registration Authorities, nor the suitability of any of XYZ-RA's services for any customer's intended purpose.

Use of the WebTrust seal

[(If a seal is issued) XYZ-RA's use of the WebTrust for Registration Authorities Seal constitutes a symbolic representation of the contents of this report and it is not intended, nor should it be construed, to update this report or provide any additional assurance.][40]

Firm Name

City, State/Province, Country

Report Date

39 Statement can be used rather than assertion throughout if desired.

40 Remove bracketed text if a seal is not issued.

Management's Assertion[41]

Example MA1.1 – Management's Assertion, Period of Time

XYZ-RA Management's Assertion[42]

XYZ Registration Authority, Inc. ("XYZ-RA") operates the Registration Authority ("RA") at <LOCATION>, and provides the following RA services: *(This section should set out the services performed by the RA and for which CAs the services are performed.)*

For example, XYZ-RA performs the following services for ABC-CA with respect to Subscriber registration and Certificate renewal.

For S/MIME Certificates XYZ-RA does validation of the following:

- Natural person
- Legal entity

For SSL and Code Signing Extended Validation Certificates XYZ-RA does validation of the following:

- Applicants' legal existence and identity
- Applicants' physical existence
- Applicants' operational existence

XYZ-RA also performs the following RA services for ABC-CA

- Certificate rekey
- Certificate revocation
- Certificate renewal

The management of XYZ-RA is responsible for establishing and maintaining effective controls over its RA operations, including its RA business practices in accordance with the disclosure on its website, RA business practices management, RA environmental controls, and certificate lifecycle management controls. These controls contain monitoring mechanisms, and actions are taken to correct deficiencies identified.

41 Statement can be used rather than assertion throughout if desired.

42 Statement can be used rather than assertion throughout if desired.

There are inherent limitations in any controls, including the possibility of human error, and the circumvention or overriding of controls. Accordingly, even effective controls can only provide reasonable assurance with respect to XYZ-RA's Registration Authority operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

XYZ-RA management has assessed its disclosures of its certificate practices and controls over its VM CA services. Based on that assessment, in XYZ-RA management's opinion, in providing its Registration Authority (CA) services at <LOCATION>,[43] throughout the period <DATE> to <DATE>, XYZ-RA has:

- disclosed its business practices in reference to:
  - the relevant provisions of the CA's business practices disclosures in ABC-CA's Certification Practice Statement;
  - the relevant provisions of the business practices disclosures in ABC-CA's Certificate Policy; and
  - (where applicable), disclosed any business practices that are not contained in ABC-CA's business practice disclosure that might be relevant activities performed on behalf of ABC-CA.
- maintained effective controls to provide reasonable assurance that
  - it provides RA services in accordance with the applicable sections of ABC-CA's Certification Practice Statement and Certificate Policy (if applicable) for those CAs under contract;
  - (where applicable), it provides RA services in accordance with any additional business practices that it undertakes that are not contained in ABC-CA's business practice disclosure that might be relevant activities performed on behalf of the CA;
  - logical and physical access to RA systems and data is restricted to authorized individuals;
  - RA systems development, maintenance, and operations are properly authorized and performed to maintain RA systems integrity;
  - subscriber information is properly authenticated (for the registration activities performed by XYZ-RA); and

in accordance with the WebTrust Principles and Criteria for Registration Authorities v1.x[44] including the following:[45]

RA Business Practices Disclosure

- RA's Business Practices

43 CA processing locations as defined in the "Reporting Guidance" section.

44 Include applicable version number and hyperlink to the criteria document.

45 Remove bullets that are not applicable.

RA Business Practices Management

- Managing to CA Certification Practice Statement (CPS)

RA Environmental Controls

- Security Management
- Asset Classification and Management
- Personnel Security
- Physical and Environmental Security
- Operations Management
- System Access Management
- System Development and Maintenance
- Business Continuity Management
- Monitoring and Compliance
- Audit Logging

Certificate Lifecycle Management Controls

- Subscriber Registration
- Certificate Renewal
- Certificate Rekey
- Certificate Revocation

<Signoff Name and Title>

<Date that matches the audit opinion date>