

## INDEPENDENT ASSURANCE REPORT

To the management of Entrust Corporation (“Entrust”):

### Scope

We have been engaged, in a reasonable assurance engagement, to report on Entrust management’s [statement](#) that for its Certification Authority (CA) operations in Ottawa, Ontario, Canada and Toronto, Ontario, Canada throughout the period 7 May 2021 to 28 February 2022 (the “Period”) for its CAs as enumerated in [Attachment A](#), Entrust has:

- disclosed its Verified Mark (“VM”) certificate practices and procedures in its Certification Practice Statements as enumerated in [Attachment B](#), including its commitment to provide VM certificates in conformity with the applicable Verified Mark Certificate Requirements as set out at [https://bimigroup.org/resources/VMC\\_Guidelines\\_latest.pdf](https://bimigroup.org/resources/VMC_Guidelines_latest.pdf), and provided such services in accordance with its disclosed practices
- maintained effective controls to provide reasonable assurance that:
  - VMC subscriber information was properly collected, authenticated (for the registration activities performed by the CA, Registration Authority (RA), and/or subcontractor) and verified;
  - The integrity of CA keys it manages is established and protected throughout their life cycles.
- maintained effective controls to provide reasonable assurance that:
  - logical and physical access to CA systems and data is restricted to authorized individuals;
  - the continuity of key and certificate management operations is maintained; and
  - CA systems development, maintenance, and operations are properly authorized and performed to maintain CA systems integrity
- maintained effective controls to provide reasonable assurance that it meets the Network and Certificate System Security Requirements as set forth by the CA/Browser Forum

in accordance with the [WebTrust Principles and Criteria for Certification Authorities – Verified Mark Certificates v1.0](#).

### Certification authority’s responsibilities

Entrust’s management is responsible for its statement, including the fairness of its presentation, and the provision of its described services in accordance with the WebTrust Principles and Criteria for Certification Authorities – Verified Mark Certificates v1.0.

### Our independence and quality control

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.

### Practitioner’s responsibilities

Our responsibility is to express an opinion on management’s statement 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*, set out in the CPA Canada Handbook – Assurance. This standard requires that we plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, management’s statement is fairly stated, and, accordingly, included:



- (1) obtaining an understanding of Entrust's VM certificate lifecycle management business practices, including its relevant controls over the issuance, renewal, and revocation of VM certificates;
- (2) selectively testing transactions executed in accordance with disclosed VM certificate lifecycle management 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.

#### **Relative effectiveness of controls**

The relative effectiveness and significance of specific controls at Entrust 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.

#### **Practitioner's opinion**

In our opinion, throughout the period 7 May 2021 to 28 February 2022, Entrust management's statement, as referred to above, is fairly stated, in all material respects, in accordance with the WebTrust Principles and Criteria for Certification Authorities – Verified Mark Certificates v1.0.

This report does not include any representation as to the quality of Entrust's services beyond those covered by the WebTrust Principles and Criteria for Certification Authorities – Verified Mark Certificates v1.0., nor the suitability of any of Entrust's services for any customer's intended purpose.

#### **Use of the WebTrust seal**

Entrust's use of the WebTrust for Certification 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.

A handwritten signature in black ink that reads "Deloitte LLP".

Deloitte LLP  
Chartered Professional Accountants  
Toronto, Ontario, Canada  
11 May 2022



ATTACHMENT A

LIST OF IN SCOPE CAs

<b>Root CAs</b>
1. Entrust Verified Mark Root Certification Authority - VMCR1
<b>Verified Mark Certificate Issuing CAs</b>
2. Entrust Verified Mark CA - VMC2



CA IDENTIFYING INFORMATION

CA #	Cert #	Subject	Issuer	Serial Number	Key Type	Hash Type	Not Before	Not After	Revoked Date	Extended Key Usage	Subject Key Identifier	SHA256 Fingerprint
1	1	CN=Entrust Verified Mark Root Certification Authority - VMCR1 O=Entrust, Inc. C=US	CN=Entrust Verified Mark Root Certification Authority - VMCR1 O=Entrust, Inc. C=US	743900bd5b07fc63d7e9150452c89bb701680463	RSA 4096- bits	RSA SHA- 512	2021-05-07 13:31:48	2040-12-30 13:31:48			7323567b2b7845809ab8c27ccca586398b2678c5	7831d95a47d42508cd5c9e6264f9096bac19f04eb9b7c8bdd35ffc71c189617
2	1	CN=Entrust Verified Mark CA - VMC2 O=Entrust, Inc. C=US	CN=Entrust Verified Mark Root Certification Authority - VMCR1 O=Entrust, Inc. C=US	699d8fd758c2c39c1e53d1aa1476d1e6	RSA 4096- bits	RSA SHA- 512	2021-05-07 19:23:23	2040-12-29 23:59:00		1.3.6.1.5.5.7.3.31	efbc3cb4af3ad0455e7654dfc76478e92d1d743f	c269504b491dbf451a695b953711adc5cd70975b5fca1e181ebbd2172cb07e0c



ATTACHMENT B

LIST OF ENTRUST CERTIFICATION PRACTICE STATEMENTS

CPS Name	Version	Date
<a href="#">Entrust Certificate Services Certification Practice Statement</a>	3.8	31 Dec 2020
<a href="#">Entrust Certificate Services Certification Practice Statement</a>	3.9	19 Jul 2021
<a href="#">Entrust Certificate Services Certification Practice Statement</a>	3.10	18 Feb 2022



## ENTRUST MANAGEMENT'S STATEMENT

Entrust Corporation ("Entrust") operates the Certification Authority (CA) services as enumerated in [Attachment A](#), and provides Verified Mark ("VM") Certificate services.

The management of Entrust is responsible for establishing and maintaining effective controls over VM CA operations, including its VM CA business practices disclosure on its [website](#), VM key lifecycle management controls, and VM 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 Entrust's Certification Authority operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

Entrust management has assessed its disclosures of its certificate practices and controls over its VM CA services. Based on that assessment, in Entrust management's opinion, in providing its VM Certification Authority (CA) services at Ottawa, Ontario, and Toronto, Ontario throughout the period 7 May 2021 to 28 February 2022, Entrust has:

- disclosed its Verified Mark ("VM") certificate practices and procedures in its Certification Practice Statements as enumerated in [Attachment B](#), including its commitment to provide VM certificates in conformity with the applicable Verified Mark Certificate Requirements as set out at [https://bimigroup.org/resources/VMC\\_Guidelines\\_latest.pdf](https://bimigroup.org/resources/VMC_Guidelines_latest.pdf), and provided such services in accordance with its disclosed practices
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in accordance with the [WebTrust Principles and Criteria for Certification Authorities – Verified Mark Certificates v1.0](#).

Bruce Morton  
Director, Entrust Certificate Services  
10 May 2022



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