

# Illustrative Examples

## FORCE MAJEURE EVENT SCOPE LIMITATION PRACTITIONER REPORTS

**Version** 1.0

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Note: Sections which have been modified to address the report qualification have been shaded in grey throughout each of the examples.

### Example 1 – Qualified Opinion Due to Force Majeure Event Related Scope Limitation, Attestation Engagement, Period of Time – CSAE 3000<sup>1</sup>

#### INDEPENDENT ASSURANCE REPORT

To the management of ABC Certification Authority, Inc. (“ABC-CA”):

#### Scope<sup>2</sup>

We have been engaged, in a reasonable assurance engagement, to report on ABC-CA management’s assertion<sup>3, 4</sup> that, except for matters described in the assertion,<sup>5</sup> for its Certification Authority (CA) operations at <LOCATION>, throughout the period <DATE> to <DATE> for its CAs as enumerated in Attachment A [or list Root and Subordinate CAs in scope],<sup>6</sup> ABC-CA has:

- disclosed its business, key lifecycle management, certificate lifecycle management, and CA environmental control practices in its:
  - [name and version of certification practice statement(s)]; and
  - [name and version of certificate policy(ies) (if applicable)]<sup>7</sup>
- maintained effective controls to provide reasonable assurance that:
  - [ABC-CA’s Certification Practice Statement(s) is(are) consistent with its Certificate Policy(ies)],<sup>8</sup>
  - ABC-CA provides its services in accordance with its Certificate Policy(ies) (if applicable) and Certification Practice Statement(s)<sup>9</sup>
- maintained effective controls to provide reasonable assurance that:
  - the integrity of keys and certificates it manages is established and protected throughout their lifecycles;
  - the integrity of subscriber keys and certificates it manages is established and protected throughout their lifecycles;

1 Canadian Standard on Assurance Engagements (CSAE) 3000, *Attestation Engagements Other than Audits or Reviews of Historical Information*.

2 Subheadings are optional and can be removed if desired.

3 Hyperlink to assertion.

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

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

6 Reference to an appendix or replace with list of Root and Subordinate CAs in scope.

7 At least one of these documents should be hyperlinked. If the CA does not have a separate CP then remove the second bullet.

8 Remove bracketed text/bullet if CA has a combined CP and CPS document.

9 If CA has a combined CP/CPS then remove references to Certificate Policy.

- subscriber information is properly authenticated (for the registration activities performed by ABC-CA); and
- subordinate CA certificate requests are accurate, authenticated, and approved
- maintained effective controls to provide reasonable assurance that:
  - logical and physical access to CA systems and data is restricted to authorised individuals;
  - the continuity of key and certificate management operations is maintained; and
  - CA systems development, maintenance, and operations are properly authorised and performed to maintain CA systems integrity

in accordance with the WebTrust Principles and Criteria for Certification Authorities v2.x.<sup>10</sup>

[(If external RAs are used) ABC-CA makes use of external registration authorities for specific subscriber registration activities as disclosed in ABC-CA's business practices. Our procedures did not extend to the controls exercised by these external registration authorities.]<sup>11</sup>

[ABC-CA does not escrow its CA keys, does not provide subscriber key generation services, and does not provide certificate suspension services. Accordingly, our procedures did not extend to controls that would address those criteria.]<sup>12</sup>

### **Certification authority's responsibilities**

ABC-CA's management is responsible for its assertion,<sup>13</sup> including the fairness of its presentation, and the provision of its described services in accordance with the WebTrust Principles and Criteria for Certification Authorities v2.x.

### **Our independence and quality control<sup>14</sup>**

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.

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

11 Remove bracketed text if external RAs are not used.

12 Modify this paragraph as appropriate to exclude certain criteria from scope.

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

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

[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.]<sup>15</sup>

[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.]<sup>16</sup>

### **Practitioner's responsibilities**

Our responsibility is to express an opinion on management's assertion<sup>17</sup> 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 assertion<sup>18</sup> is fairly stated, and, accordingly, included:

1. obtaining an understanding of ABC-CA's key and certificate lifecycle management business practices and its controls over key and certificate integrity, over the authenticity and confidentiality of subscriber and relying party information, over the continuity of key and certificate lifecycle management operations and over development, maintenance and operation of systems integrity;
2. selectively testing transactions executed in accordance with disclosed key and certificate lifecycle 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 qualified opinion.

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

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

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

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

The relative effectiveness and significance of specific controls at ABC-CA 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.

### **Basis for qualified opinion - scope limitation due to Force Majeure Event**

[insert discussion of relevant scope limitations caused by the event. For example:

As a result of government imposed travel restrictions to ABC-CA's location due to [describe specific nature of the reason behind restrictions]<sup>19</sup> between <DATE> to <DATE>, we were unable to perform physical inspections necessary to obtain sufficient appropriate evidence regarding the CA's facility physical and equipment security.

As a result of this limitation, we were unable to obtain sufficient appropriate evidence to assess whether the following WebTrust criterion was met.

#### **WebTrust Criterion 3.4**

*The CA maintains controls to provide reasonable assurance that:*

- physical access to CA facilities and equipment is limited to authorised individuals, protected through restricted security perimeters, and is operated under multiple person (at least dual custody) control;
- CA facilities and equipment are protected from environmental hazards;
- loss, damage or compromise of assets and interruption to business activities are prevented; and
- compromise of information and information processing facilities is prevented.]

### **Qualified opinion**

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, throughout the period <DATE> to <DATE>, ABC-CA has, in all material respects:

19 Examples would include military conflict, pandemic, natural disaster, state of emergency, etc.

- disclosed its business, key lifecycle management, certificate lifecycle management, and CA environmental control practices in its:
  - [name and version of certification practice statement(s)]; and
  - [name and version of certificate policy(ies) (if applicable)]<sup>20</sup>
- maintained effective controls to provide reasonable assurance that:
  - [ABC-CA's Certification Practice Statement(s) is(are) consistent with its Certificate Policy(ies)],<sup>21</sup>
  - ABC-CA provides its services in accordance with its Certificate Policy(ies) (if applicable) and Certification Practice Statement(s)<sup>22</sup>
- maintained effective controls to provide reasonable assurance that:
  - the integrity of keys and certificates it manages is established and protected throughout their lifecycles;
  - the integrity of subscriber keys and certificates it manages is established and protected throughout their lifecycles;
  - subscriber information is properly authenticated (for the registration activities performed by ABC-CA); and
  - subordinate CA certificate requests are accurate, authenticated, and approved
- 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

in accordance with the WebTrust Principles and Criteria for Certification Authorities v2.x.

This report does not include any representation as to the quality of ABC-CA's services beyond those covered by the WebTrust Principles and Criteria for Certification Authorities v2.x, nor the suitability of any of ABC-CA's services for any customer's intended purpose.

Firm Name  
City, State/Province, Country  
Report Date

20 At least one of these documents should be hyperlinked. If the CA does not have a separate CP, then remove the second bullet.

21 Remove bracketed text/bullet if CA has a combined CP and CPS document.

22 If CA has a combined CP/CPS then remove references to Certificate Policy.

## Example 2 - Modified Opinion on Force Majeure Event Related Scope Limitation, Report on Subject Matter, Period of Time AICPA

### REPORT OF THE INDEPENDENT ACCOUNTANT

To the management of ABC Certification Authority, Inc. (“ABC-CA”):

#### Scope<sup>23</sup>

For ABC-CA’s Certification Authority (CA) operations at <LOCATION>, we have examined whether ABC-CA

- disclosed its business, key lifecycle management, certificate lifecycle management, and CA environmental control practices in its:
  - [name and version of certification practice statement(s)]; and
  - [name and version of certificate policy(ies) (if applicable)]<sup>24</sup>
- maintained effective controls to provide reasonable assurance that:
  - [ABC-CA’s Certification Practice Statement(s) is(are) consistent with its Certificate Policy(ies)],<sup>25</sup>
  - ABC-CA provides its services in accordance with its Certificate Policy(ies) (if applicable) and Certification Practice Statement(s)<sup>26</sup>
- maintained effective controls to provide reasonable assurance that:
  - the integrity of keys and certificates it manages is established and protected throughout their lifecycles;
  - the integrity of subscriber keys and certificates it manages is established and protected throughout their lifecycles;
  - subscriber information is properly authenticated (for the registration activities performed by ABC-CA); and
  - subordinate CA certificate requests are accurate, authenticated, and approved
- maintained effective controls to provide reasonable assurance that:
  - logical and physical access to CA systems and data is restricted to authorised individuals;
  - the continuity of key and certificate management operations is maintained; and
  - CA systems development, maintenance, and operations are properly authorised and performed to maintain CA systems integrity

23 Subheadings are optional and can be removed if desired.

24 At least one of these documents should be hyperlinked. If the CA does not have a separate CP then remove the second bullet.

25 Remove bracketed text/bullet if CA has a combined CP and CPS document.

26 If CA has a combined CP/CPS then remove references to Certificate Policy.



based on the WebTrust Principles and Criteria for Certification Authorities v2.x.<sup>27</sup>

[(If external RAs are used) ABC-CA makes use of external registration authorities for specific subscriber registration activities as disclosed in ABC-CA's business practices. Our examination did not extend to the controls exercised by these external registration authorities.]<sup>28</sup>

[ABC-CA does not escrow its CA keys, does not provide subscriber key generation services, and does not provide certificate suspension services. Accordingly, our examination did not extend to controls that would address those criteria.]<sup>29</sup>

### **Certification Authority's responsibilities**

ABC-CA's management is responsible for these disclosures and for maintaining effective controls, based on the WebTrust Principles Criteria for Certification Authorities v2.x. Our responsibility is to express an opinion, based on our examination.

### **Practitioner's responsibilities**

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, throughout the period <DATE> to <DATE>, for its [list of Root and Subordinate CAs in scope],<sup>30</sup> in all material respects, ABC-CA:

- disclosed its business, key lifecycle management, certificate lifecycle management, and CA environmental control practices in its:
  - [name and version of certification practice statement(s)]; and
  - [name and version of certificate policy(ies) (if applicable)]<sup>31</sup>
- maintained effective controls to provide reasonable assurance that:
  - [ABC-CA's Certification Practice Statement(s) is(are) consistent with its Certificate Policy(ies)],<sup>32</sup>
  - ABC-CA provides its services in accordance with its Certificate Policy(ies) (if applicable) and Certification Practice Statement(s)<sup>33</sup>
- maintained effective controls to provide reasonable assurance that:

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

28 Remove bracketed text if external RAs are not used.

29 Modify this paragraph as appropriate to exclude certain criteria from scope. Please note that criteria can be excluded only if the CA does not provide the related service.

30 Reference to an appendix or replace with list of Root and Subordinate CAs in scope.

31 At least one of these documents should be hyperlinked. If the CA does not have a separate CP then remove the second bullet.

32 Remove bracketed text/bullet if CA has a combined CP and CPS document.

33 If CA has a combined CP/CPS then remove references to Certificate Policy.

- the integrity of keys and certificates it manages is established and protected throughout their lifecycles;
- the integrity of subscriber keys and certificates it manages is established and protected throughout their lifecycles;
- subscriber information is properly authenticated (for the registration activities performed by ABC-CA); and
- subordinate CA certificate requests are accurate, authenticated, and approved
- 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

based on the WebTrust Principles and Criteria for Certification Authorities v2.x.

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 the disclosures and controls listed above. An examination involves performing procedures to obtain evidence about the disclosures and controls listed above. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the disclosures and controls listed above, 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 ABC-CA 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.

### **Basis for qualified opinion – scope limitation due to Force Majeure event**

[insert discussion of relevant scope limitations caused by the event. For example:

As a result of government imposed travel restrictions to ABC-CA's location due to *[describe specific nature of the reason behind restrictions]*<sup>34</sup> between <DATE> to <DATE>, we were unable to perform physical inspections necessary to obtain sufficient appropriate evidence regarding the CA's facility physical and equipment security.

As a result of this limitation, we were unable to obtain sufficient appropriate evidence to assess whether the following WebTrust criterion was met.

#### WebTrust Criterion 3.4

*The CA maintains controls to provide reasonable assurance that:*

- physical access to CA facilities and equipment is limited to authorised individuals, protected through restricted security perimeters, and is operated under multiple person (at least dual custody) control;
- CA facilities and equipment are protected from environmental hazards;
- loss, damage or compromise of assets and interruption to business activities are prevented; and
- compromise of information and information processing facilities is prevented.]

### **Qualified opinion**

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, ABC-CA has, in all material respects:

- disclosed its business, key lifecycle management, certificate lifecycle management, and CA environmental control practices in its:
  - [name and version of certification practice statement(s)]; and
  - [name and version of certificate policy(ies) (if applicable)]<sup>35</sup>
- maintained effective controls to provide reasonable assurance that:
  - [ABC-CA's Certification Practice Statement(s) is(are) consistent with its Certificate Policy(ies)],<sup>36</sup>
  - ABC-CA provides its services in accordance with its Certificate Policy(ies) (if applicable) and Certification Practice Statement(s)<sup>37</sup>

<sup>34</sup> Examples would include military conflict, pandemic, natural disaster, state of emergency, etc.

<sup>35</sup> At least one of these documents should be hyperlinked. Refer to "Reporting Guidance" section. If the CA does not have a separate CP then remove the second bullet.

<sup>36</sup> Remove bracketed text/bullet if CA has a combined CP and CPS document.

<sup>37</sup> If CA has a combined CP/CPS then remove references to Certificate Policy.

- maintained effective controls to provide reasonable assurance that:
  - the integrity of keys and certificates it manages is established and protected throughout their lifecycles;
  - the integrity of subscriber keys and certificates it manages is established and protected throughout their lifecycles;
  - subscriber information is properly authenticated (for the registration activities performed by ABC-CA); and
  - subordinate CA certificate requests are accurate, authenticated, and approved
- 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

throughout the period <DATE> to <DATE> based on the WebTrust Principles and Criteria for Certification Authorities v2.x.

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

[Practitioner's signature]  
[Practitioner's city, and state]  
[Date of practitioner's report]

### Example 3 – Qualified Opinion Due to Force Majeure Event Related Scope Limitation, Attestation Engagement, Period of Time – Assertion Modified by Management – ISAE 3000<sup>38</sup>

#### INDEPENDENT ASSURANCE REPORT

To the management of ABC Certification Authority, Inc. (“ABC-CA”):

#### Scope<sup>39</sup>

We have been engaged, in a reasonable assurance engagement, to report on ABC-CA management’s assertion<sup>40, 41</sup> that, except for matters described in the assertion,<sup>42</sup> for its Certification Authority (CA) operations at <LOCATION>, throughout the period <DATE> to <DATE> for its CAs as enumerated in Attachment A [or list Root and Subordinate CAs in scope],<sup>43</sup> ABC-CA has:

- disclosed its business, key lifecycle management, certificate lifecycle management, and CA environmental control practices in its:
  - [name and version of certification practice statement(s)]; and
  - [name and version of certificate policy(ies) (if applicable)]<sup>44</sup>
- maintained effective controls to provide reasonable assurance that:
  - [ABC-CA’s Certification Practice Statement(s) is(are) consistent with its Certificate Policy(ies)];<sup>45</sup>
  - ABC-CA provides its services in accordance with its Certificate Policy(ies) (if applicable) and Certification Practice Statement(s)<sup>46</sup>
- maintained effective controls to provide reasonable assurance that:
  - the integrity of keys and certificates it manages is established and protected throughout their lifecycles;
  - the integrity of subscriber keys and certificates it manages is established and protected throughout their lifecycles;
  - subscriber information is properly authenticated (for the registration activities performed by ABC-CA); and

38 International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*.

39 Subheadings are optional and can be removed if desired.

40 Hyperlink to assertion.

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

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

43 Reference to an appendix or replace with list of Root and Subordinate CAs in scope.

44 At least one of these documents should be hyperlinked. If the CA does not have a separate CP then remove the second bullet.

45 Remove bracketed text/bullet if CA has a combined CP and CPS document.

46 If CA has a combined CP/CPS then remove references to Certificate Policy.

- subordinate CA certificate requests are accurate, authenticated, and approved
- 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

in accordance with the WebTrust Principles and Criteria for Certification Authorities v2.x.<sup>47</sup>

[(If external RAs are used) ABC-CA makes use of external registration authorities for specific subscriber registration activities as disclosed in ABC-CA's business practices. Our procedures did not extend to the controls exercised by these external registration authorities.]<sup>48</sup>

[ABC-CA does not escrow its CA keys, does not provide subscriber key generation services, and does not provide certificate suspension services. Accordingly, our procedures did not extend to controls that would address those criteria.]<sup>49</sup>

### **Certification authority's responsibilities**

ABC-CA's management is responsible for its assertion,<sup>50</sup> including the fairness of its presentation, and the provision of its described services in accordance with the WebTrust Principles and Criteria for Certification Authorities v2.x.

### **Our independence and quality control<sup>51</sup>**

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, Engagements* and accordingly maintains a comprehensive system

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

48 Remove bracketed text if external RAs are not used.

49 Modify this paragraph as appropriate to exclude certain criteria from scope. Please note that criteria can be excluded only if the CA does not provide the related service.

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

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

of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.]<sup>52</sup>

[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.]<sup>53</sup>

### **Practitioner’s responsibilities**

Our responsibility is to express an opinion on management’s assertion<sup>54</sup> 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<sup>55</sup> is fairly stated, and, accordingly, included:

1. obtaining an understanding of ABC-CA’s key and certificate lifecycle management business practices and its controls over key and certificate integrity, over the authenticity and confidentiality of subscriber and relying party information, over the continuity of key and certificate lifecycle management operations and over development, maintenance and operation of systems integrity;
2. selectively testing transactions executed in accordance with disclosed key and certificate lifecycle 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 qualified opinion.

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

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

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

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

The relative effectiveness and significance of specific controls at ABC-CA 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.

### **Basis for qualified opinion – scope limitation due to Force Majeure Event**

[insert discussion of relevant scope limitations caused by the event. For example:

As a result of government imposed travel restrictions to ABC-CA's location due to [describe specific nature of the reason behind restrictions]<sup>56</sup> between <DATE> to <DATE>, we were unable to perform physical inspections necessary to obtain sufficient appropriate evidence regarding the CA's facility physical and equipment security.

As a result of this limitation, we were unable to obtain sufficient appropriate evidence to assess whether the following WebTrust criterion was met.

#### *WebTrust Criterion 3.4*

*The CA maintains controls to provide reasonable assurance that:*

- physical access to CA facilities and equipment is limited to authorised individuals, protected through restricted security perimeters, and is operated under multiple person (at least dual custody) control;
- CA facilities and equipment are protected from environmental hazards;
- loss, damage or compromise of assets and interruption to business activities are prevented; and
- compromise of information and information processing facilities is prevented.]

### **Qualified opinion**

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, throughout the period <DATE> to <DATE>, ABC-CA has, in all material respects:

56 Examples would include military conflict, pandemic, natural disaster, state of emergency, etc.



- disclosed its business, key lifecycle management, certificate lifecycle management, and CA environmental control practices in its:
  - [name and version of certification practice statement(s)]; and
  - [name and version of certificate policy(ies) (if applicable)]<sup>57</sup>
- maintained effective controls to provide reasonable assurance that:
  - [ABC-CA’s Certification Practice Statement(s) is(are) consistent with its Certificate Policy(ies)],<sup>58</sup>
  - ABC-CA provides its services in accordance with its Certificate Policy(ies) (if applicable) and Certification Practice Statement(s)<sup>59</sup>
- maintained effective controls to provide reasonable assurance that:
  - the integrity of keys and certificates it manages is established and protected throughout their lifecycles;
  - the integrity of subscriber keys and certificates it manages is established and protected throughout their lifecycles;
  - subscriber information is properly authenticated (for the registration activities performed by ABC-CA); and
  - subordinate CA certificate requests are accurate, authenticated, and approved
- 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

in accordance with the WebTrust Principles and Criteria for Certification Authorities v2.x.

This report does not include any representation as to the quality of ABC-CA’s services beyond those covered by the WebTrust Principles and Criteria for Certification Authorities v2.x, nor the suitability of any of ABC-CA’s services for any customer’s intended purpose.

Firm Name  
City, State/Province, Country  
Report Date

57 At least one of these documents should be hyperlinked. If the CA does not have a separate CP then remove the second bullet.

58 Remove bracketed text/bullet if CA has a combined CP and CPS document.

59 If CA has a combined CP/CPS then remove references to Certificate Policy.