

REPORT OF THE INDEPENDENT ACCOUNTANT

To the management of IdenTrust Services, LLC (“IdenTrust”):

Scope

We have examined IdenTrust management’s [assertion](#) that for its Certification Authority (“CA”) operations in Salt Lake City, Utah and Centennial, Colorado, for its CAs as enumerated in [Attachment B](#), IdenTrust has:

- disclosed its S/MIME certificate lifecycle management business practices in the applicable versions of IdenTrust’s TrustID Certificate Policy (“CP”) and TrustID Certification Practice Statement (“CPS”) enumerated in [Attachment A](#), including its commitment to provide S/MIME certificates in conformity with the CA/Browser Forum Requirements on the IdenTrust [repository](#), and provided such services in accordance with its disclosed practices
- maintained effective controls to provide reasonable assurance that:
 - the integrity of keys and S/MIME certificates it manages is established and protected throughout their lifecycles; and
 - S/MIME subscriber information is properly authenticated (for the registration activities performed by IdenTrust)
- 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 of July 1, 2024 to June 30, 2025, based on the [WebTrust Principles and Criteria for Certification Authorities - S/MIME Certificates v1.0.3](#).

The CA/Browser Forum Baseline Requirements for the Issuance and Management of Publicly-Trusted S/MIME Certificates requires compliance with the Network and Certificate System Security Requirements (“Network Security Requirements”) as set forth by the CA/Browser Forum. The relevant principle and criteria are included as part of WebTrust Principles and Criteria for Certification Authorities - Network Security, which are reported on under separate cover.

Certification Authority’s Responsibilities

IdenTrust’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 Certification Authorities - S/MIME Certificates v1.0.3](#).



Independent Accountant's Responsibilities

Our responsibility is to express an opinion on 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 IdenTrust 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 unauthorized 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.

Independent Accountant's 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 IdenTrust's services other than its CA operations in the locations in Salt Lake City, Utah and Centennial, Colorado, nor the suitability of any of IdenTrust's services for any customer's intended purpose.



Other Matter

Without modifying our opinion, we noted the following other matters during our procedures:

Matter Topic		Matter Description
1	Certificate Validation	IdenTrust disclosed in Mozilla Bug #1910195 that it issued two (2) S/MIME Certificates with invalid special characters.

While the IdenTrust assertion notes all issues disclosed on Bugzilla from July 1, 2024 through the date of this report, we have only noted those instances relevant to the CAs enumerated in [Attachment B](#) and applicable to the [WebTrust Principles and Criteria for Certification Authorities - S/MIME Certificates v1.0.3](#).

Use of the WebTrust Seal

IdenTrust’s use of the WebTrust for Certification Authorities - S/MIME 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.

BDO USA, P.C.

September 23, 2025



ATTACHMENT A - CERTIFICATION PRACTICE STATEMENT AND CERTIFICATE POLICY VERSIONS IN-SCOPE

Policy Name	Version	Effective Date
IdenTrust TrustID Certificate Policy	4.9.2	December 4, 2024
IdenTrust TrustID Certificate Policy	4.9.1	September 30, 2024
IdenTrust TrustID Certificate Policy	4.9.0	March 12, 2024

Policy Name	Version	Effective Date
IdenTrust TrustID Certification Practice Statement	4.9.2	December 4, 2024
IdenTrust TrustID Certification Practice Statement	4.9.1	September 30, 2024
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ATTACHMENT B - IN-SCOPE CAs FOR S/MIME BASELINE REQUIREMENTS

Root CA Certificates			
Subject DN	SHA-256 Thumbprint	Valid From	Valid To
CN = IdenTrust Commercial Root CA 1 O = IdenTrust C = US	5D56499BE4D2E08BCFCAD08A3E38723D50503BDE706948E42F55603019E528AE	1/16/2014	1/16/2034
CN = IdenTrust Commercial Root SMIME ECC CA 2 O = IdenTrust C = US	3B48B18D6F20B2369A7D4056A0F5736E7650D653802305A50E83B9C3376D9E18	4/11/2024	4/11/2042
CN=IdenTrust Commercial Root SMIME RSA CA 2; O=IdenTrust; C=US	53850DBA0B62839FED4C0E3E1B95CB7E9C4CF2ED7C3E5AE2D3D3F535EB5A2653	12/17/2024	12/13/2042
CN = IdenTrust Public Sector Root CA 1 O = IdenTrust C = US	30D0895A9A448A262091635522D1F52010B5867ACAE12C78EF958FD4F4389F2F	1/16/2014	1/16/2034



Subordinate CA Certificates			
Subject DN	SHA-256 Thumbprint	Valid From	Valid To
CN = TrustID CA A13 O = IdenTrust C = US	76921EDB7FE5553B0CE9DD4388C8416629EBC0ED0A1A399415AAD5C050E950A0	2/12/2020	2/12/2030
CN = TrustID CA A14 O = IdenTrust C = US	7A95A827D6A13C7C191A893D2987E4134ACB403EC9E26E8CD92525A806D794C6	8/16/2023	8/12/2033
CN = TrustID ECC SMIME CA 1 O = IdenTrust C = US	0E5F94F4C41242B98A7C1DB0855A390DC51F65478EF89BA0F5FCA511C355DF64	12/23/2024	6/21/2032
CN = TrustID HID Enterprise CA 1 O = HID Global C = US	64EB21A8003655488E9620EDC2B217CBCD559253C453E735E552706695CE1878	4/17/2019	4/17/2027
CN = TrustID HID Enterprise CA 2 O = HID Global C = US	AF0926CB0E3C5A37B76F30370583C3CD63BBEC2B33CC8459849CA69D4F9C7CDE	8/16/2023	8/12/2033
CN = TrustID SAIC Public Email Issuing CA O = SAIC C = US	AD8D498C08DA249936BABCDDA07206C13C71E75D16BE3120BEA2D8E5720C0BB1	2/28/2019	10/13/2026
CN = TrustID SAIC Public Email Issuing CA 2 O = SAIC C = US	944586DADCE409FC51017EF473B9ADDA6EF7589F70B21430507FD245809B3BF9	8/16/2023	8/12/2033
CN=TrustID RSA SMIME CA 2 O=IdenTrust C=US	4F17A4F8650DF43D87F96CAC0202A5DF90E1F70F4E9FE943348AA3B9C3460875	1/29/2025	7/28/2032



IdenTrust Services, LLC
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9/23/2025

IDENTRUST SERVICES, LLC MANAGEMENT'S ASSERTION

IdenTrust Services, LLC ("IdenTrust") operates the Certification Authority ("CA") services for the CAs enumerated in [Attachment B](#) in scope for S/MIME Baseline Requirements and provides S/MIME CA services.

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

IdenTrust management has assessed its disclosures of its certificate practices and controls over its S/MIME CA services. Based on that assessment, in providing its S/MIME CA services the locations as enumerated in [Attachment B](#), IdenTrust has:

- disclosed its S/MIME certificate lifecycle management business practices in the applicable versions of IdenTrust's Certificate Policy ("CP") and Certification Practice Statements ("CPS") enumerated in [Attachment A](#), including its commitment to provide S/MIME certificates in conformity with the CA/Browser Forum Requirements on the IdenTrust [repository](#), and provided such services in accordance with its disclosed practices
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IdenTrust has disclosed the following matters publicly on Mozilla’s Bugzilla platform. These matters were included below due to being open during the period July 1, 2024 through the date of this report:

Bug ID	Summary	Opened	Closed	Resolution
#1895006	IdenTrust: unintended creation of a Root CA certificate	5/3/2024	8/23/2024	FIXED
#1897569	IdenTrust: TLS ICA with User Notice in Policy Qualifier	5/17/2024	8/23/2024	FIXED
#1905446	IdenTrust: Unauthorized OCSP response on a Timestamp certificate	6/28/2024	11/6/2024	FIXED
#1910195	IdenTrust: Invalid special characters in S/MIME Certificates	7/26/2024	9/6/2024	FIXED
#1914067	IdenTrust: Expired CRLs	8/20/2024	10/23/2024	FIXED
#1919162	IdenTrust: TLS Certificates with outdated certificate profile	9/16/2024	11/4/2024	FIXED
#1930029	IdenTrust: Approval of TLS certificate renewal without domain validation	11/7/2024	2/19/2025	FIXED
#1933353	IdenTrust: Incorrect response for OCSP validation	11/25/2024	3/21/2025	FIXED

Signed by:

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Don Johnson
 Chief Information Officer



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VERSIONS IN-SCOPE**

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Subject DN	SHA-256 Thumbprint	Valid From	Valid To
CN = IdenTrust Commercial Root CA 1 O = IdenTrust C = US	5D56499BE4D2E08BCFCAD08A3E38723D50503BDE706948E42F55603019E528AE	1/16/2014	1/16/2034
CN = IdenTrust Commercial Root SMIME ECC CA 2 O = IdenTrust C = US	3B48B18D6F20B2369A7D4056A0F5736E7650D653802305A50E83B9C3376D9E18	4/11/2024	4/11/2042
CN=IdenTrust Commercial Root SMIME RSA CA 2; O=IdenTrust; C=US	53850DBA0B62839FED4C0E3E1B95CB7E9C4CF2ED7C3E5AE2D3D3F535EB5A2653	12/17/2024	12/13/2042
CN = IdenTrust Public Sector Root CA 1 O = IdenTrust C = US	30D0895A9A448A262091635522D1F52010B5867ACAE12C78EF958FD4F4389F2F	1/16/2014	1/16/2034



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CN = TrustID CA A14 O = IdenTrust C = US	7A95A827D6A13C7C191A893D2987E4134ACB403EC9E26E8CD92525A806D794C6	8/16/2023	8/12/2033
CN = TrustID ECC SMIME CA 1 O = IdenTrust C = US	0E5F94F4C41242B98A7C1DB0855A390DC51F65478EF89BA0F5FCA511C355DF64	12/23/2024	6/21/2032
CN = TrustID HID Enterprise CA 1 O = HID Global C = US	64EB21A8003655488E9620EDC2B217CBCD559253C453E735E552706695CE1878	4/17/2019	4/17/2027
CN = TrustID HID Enterprise CA 2 O = HID Global C = US	AF0926CB0E3C5A37B76F30370583C3CD63BBEC2B33CC8459849CA69D4F9C7CDE	8/16/2023	8/12/2033
CN = TrustID SAIC Public Email Issuing CA O = SAIC C = US	AD8D498C08DA249936ABCDDA07206C13C71E75D16BE3120BEA2D8E5720C0BB1	2/28/2019	10/13/2026
CN = TrustID SAIC Public Email Issuing CA 2 O = SAIC C = US	944586DADCE409FC51017EF473B9ADDA6EF7589F70B21430507FD245809B3BF9	8/16/2023	8/12/2033
CN=TrustID RSA SMIME CA 2 O=IdenTrust C=US	4F17A4F8650DF43D87F96CAC0202A5DF90E1F70F4E9FE943348AA3B9C3460875	1/29/2025	7/28/2032