



日盛聯合會計師事務所  
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DFK INTERNATIONAL



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## **Independent Accountants' Report**

To the management of TAIWAN-CA INC. :

We have examined the assertion by the management of TAIWAN-CA INC. (TWCA) that in providing its certification authority (CA) services in Taipei, Taiwan for TWCA InfoSec User CA during the period from September 3, 2012 through April 30, 2013, TWCA has:

- Disclosed its business, key life cycle management, certificate life cycle management, and CA environmental control practices in its certification practice statement and certificate policy on TWCA's website
- Maintained effective controls to provide reasonable assurance that:
  - The CA's certification practice statement is consistent with its certificate policy; and
  - The CA provides its services in accordance with its certificate policy and certification practice statement
- Maintained effective controls to provide reasonable assurance that:
  - The integrity of keys and certificates it manages was established and protected throughout their life cycles; and
  - The subscriber information is properly authenticated (for the registration activities performed by TWCA)
- Maintained effective controls to provide reasonable assurance that:
  - Logical and physical access to CA systems and data was restricted to authorized individuals;
  - The continuity of key and certificate management operations is maintained; and



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- CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity

based on the Trust Service Principles and Criteria for Certification Authorities Version 2.0.

The management of TWCA is responsible for its assertion. Our responsibility is to express an opinion on management assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and accordingly, included:

- Obtaining an understanding of TWCA's business, key life cycle management, certificate life cycle management, and CA environmental control practices
- Obtaining an understanding of the controls over:
  - The consistency of CA's certification practice statement with its certificate policy;
  - The compliance of CA's services in accordance with its disclosed practices;
  - Key and certificate integrity;
  - The authenticity and privacy of subscriber and relying party information;
  - Logical and physical access to CA systems and data;
  - The continuity of key and certificate life cycle management operations; and



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- Development, maintenance and operations of CA system integrity
- Selectively testing transactions executed in accordance with the management of the TWCA disclosed key and certificate life cycle management business and information privacy practices
- Testing and evaluating the operating effectiveness of the controls
- Performing such other procedures, as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion.

In our opinion, for the period from September 3, 2012 through April 30, 2013, the TWCA management assertion, as set forth above, is fairly stated, in all material respects, based on the Trust Service Principles and Criteria for Certification Authorities Version 2.0.

Because of inherent limitations in controls, errors or fraud may occur and not be detected. Furthermore, the projection of any conclusions, based on our findings, to future periods is subject to the risk that (1) changes made to the system or controls, (2) changes in processing requirements, (3) changes required because of the passage of time, or (4) the degree of compliance with the policies or procedures may alter the validity of such conclusions.

The relative effectiveness and significance of specific controls at TWCA 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.

This report does not include any representation as to the quality of the TWCA services beyond those covered by the Trust Service Principles and



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Criteria for Certification Authorities Version 2.0, nor the suitability of any of the TWCA services for any customer's intended purpose.

The WebTrust seal of assurance for Certification Authorities on TWCA's website 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.



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June 24, 2013