

臺灣網路認證股份有限公司

最高層憑證管理中心

WebTrust for CA 稽核報告

2009-04-20



日盛聯合會計師事務所
SUN RISE CPAS' FIRM
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 TWCA Root CA services in Taipei, Taiwan during the period from August 28, 2008 through April 07, 2009, TWCA has:

- Disclosed its key and certificate life cycle management business and information privacy practices in its Certification Practice Statement on the website of TWCA Root CA and provided such services in accordance with its disclosed practices;
- Maintained effective controls to provide reasonable assurance that:
 - Subscriber information was properly authenticated for the registration activities performed by TWCA Root CA; and
 - The integrity of keys and certificates it managed was established and protected throughout their life cycles.
- Maintained effective controls to provide reasonable assurance that:
 - Subscriber and relying party information was restricted to authorized individuals and protected from uses not specified in the CA business practices disclosure;
 - The continuity of key and certificate life cycle management operations was maintained; and
 - CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity.

Based on the AICPA/CICA WebTrust for Certification Authorities Criteria.

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 key and certificate life cycle management business and information privacy practices;
- Obtaining an understanding of the controls over:
 - Key and certificate integrity;
 - The authenticity and privacy of subscriber and relying party information;
 - The continuity of key and certificate life cycle management operations; and
 - Development, maintenance and operations of CA systems.
- 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.



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In our opinion, for the period from August 28, 2007 through April 07, 2009, the TWCA management assertion, as set forth above, is fairly stated, in all material respects, based on the AICPA/CICA WebTrust for Certification Authorities Criteria.

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 Root 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.

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



日盛聯合會計師事務所
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April 20, 2009



**Assertion of Management as to
its Disclosure of its Business Practices and its Controls
Over its Certification Authority Operations
during the period from August 28, 2008 through March 13, 2009**

April 07, 2009

Taiwan-CA Inc.(TWCA) provides the following certification authority (CA) services through the TWCA Root Certification Authority (TWCA Root CA):

- Subscriber registration
- Certificate renewal
- Certificate rekey
- Certificate issuance
- Certificate distribution
- Certificate revocation
- Certificate status information processing.

The management of TWCA is responsible for establishing and maintaining effective controls over its CA operations, including CA business practices disclosure in its TWCA Root CA Certification Practice Statement on its website, service integrity (including key and certificate life cycle management controls), and CA environmental 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 provide only reasonable assurance with respect to TWCA Root CA operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

The management of TWCA has assessed the controls over the TWCA Root CA operations. Based on that assessment, in Management opinion, in providing TWCA Root CA services in Taipei, Taiwan during the period from August 28, 2008 through March 13, 2009, TWCA has:

- Disclosed its key and certificate life cycle management business and information privacy practices in its Certification Practice Statement on the website of TWCA Root CA and provided such services in accordance with its disclosed practices;
- Maintained effective controls to provide reasonable assurance that:
 - Subscriber information was properly authenticated for the registration activities performed by TWCA Root CA; and
 - The integrity of keys and certificates it managed was established and protected throughout their life cycles.
- Maintained effective controls to provide reasonable assurance that:
 - Subscriber and relying party information was restricted to authorized individuals and protected from uses not specified in the CA business practices disclosure;
 - The continuity of key and certificate life cycle management operations was maintained; and
 - CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity.

based on the AICPA/CICA WebTrust for Certification Authorities Criteria including the following:

CA Business Practices Disclosure

Service Integrity

Key Life Cycle Management Controls

- CA Key Generation
- CA Key Storage, Backup, and Recovery
- CA Public Key Distribution
- CA Key Usage
- CA Key Destruction
- CA Key Archival
- CA Cryptographic Hardware Life Cycle Management

Certificate Life Cycle Management Controls

- Subscriber Registration
- Certificate Renewal
- Certificate Rekey
- Certificate Issuance
- Certificate Distribution
- Certificate Revocation
- Certificate Status Information Processing

CA Environmental Controls

- Certification Practice Statement and Certificate Policy Management
- Security Management
- Asset Classification and Management
- Personnel Security
- Physical and Environmental Security
- Operations Management
- System Access Management
- Systems Development and Maintenance
- Business Continuity Management
- Monitoring and Compliance
- Event Journaling

Signature: Lee Jung-Lin

Title: President