



日盛聯合會計師事務所  
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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 at Taipei, Taiwan for TWCA Secure Certification Authority during the period from January 1, 2013 through December 31, 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 January 1, 2013 through December 31, 2013, the TWCA management's 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, or 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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May 15, 2014



**Assertion of Management as to  
its Disclosure of its Business Practices and its Controls  
Over its Certification Authority Operations  
during the period from January 1, 2013 through December 31, 2013**

May 15, 2014

TAIWAN-CA INC. (TWCA) provides the following certification authority (CA) services through the TWCA Secure Certification Authority:

- Subscriber Registration
- Certificate Rekey
- Certificate Issuance
- Certificate Distribution
- Certificate Revocation
- Certificate Validation.

The management of TWCA is responsible for establishing and maintaining effective controls over its CA operations, including CA business practices disclosure in its TWCA GLOBAL CA Certification Practices Statement and TWCA Public Key Infrastructure Certificate Policy 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's 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 its CA operations. Based on that assessment, in TWCA Management's opinion, in providing TWCA Secure Certification Authority services in Taipei, Taiwan during the period from January 1, 2013 through December 31, 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
- 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;
  - The subscriber information is properly authenticated; and
- 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 was maintained; and
  - 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 including the following:

**CA Business Practices Disclosure**

- Certification Practice Statement
- Certificate Policy

**CA Business Practices Management**

- Certificate Policy Management
- Certification Practice Statement Management

- CP And CPS Consistency

**CA Environmental Controls**

- 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
- Audit Logging

**CA Key Life Cycle Management Controls**

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

**Subscriber Key Life Cycle Management Controls**

- Requirements For Subscriber Key Management

**Certificate Life Cycle Management Controls**

- Subscriber Registration
- Certificate Rekey
- Certificate Issuance
- Certificate Distribution
- Certificate Revocation
- Certificate Validation

Signature: Lee Jung Lin

Title: President