

# CA/Browser Forum Italy 62 WebTrust for CA Update

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# Agenda



- WebTrust Product Update
  1. Updated Principles and Criteria
  2. Updated Reporting Guidance
  3. Network Security Reporting
  4. Other Updates
- Carve-out Approach
- Other Uses of WebTrust – IoT Update
- CPA Canada Updates
  1. New Seal Activity
  2. Report Retention
  3. CPA Canada Staffing Update
  4. Qualified Reports
  5. Practitioner & CA HQ Location



# Criteria Updates

## Updates

- WebTrust for CA V 2.2.2
- WebTrust for SSL Baseline V 2.8
- WebTrust for Network Security V 1.7
- WebTrust for Code Signing V3.3\*
- WebTrust S/MIME V1.0.3
- WebTrust for EV V1.8
- WebTrust for VMC V1.6
- WebTrust for RA V1.2\*

\* Updates for Code Signing and RA planned June 2024



# Revised Reporting Templates Coming

## Reporting Template Updates VS 3.0

- Templates for reporting on NSRs combined and separate
- Inclusive subservice provider examples
- Management assertion by service provider
- Qualified seal updates
- Updated Canadian and International reports for transitional issues
- Other minor updates



# Network Security Reporting



- Effective April 1<sup>st</sup>, 2024, separate Network Security reporting is recommended
- Many CAs have elected early adoption
- All CAs in-scope, regardless of use should be on one NSR report
- Required separate reporting is targeted for 2025



# Other Updates

- Uses of SSL will be changed to TLS in coming versions
- Verified Mark Certificates (VMC) has been changed to Mark Certificates (MC) in current documentation
- WebTrust Task Force Continues to monitor the work to merge ISO 21188 and 27099





# Carve-out Approach

## Problem Statements

- Many use cases not involved in CCADB utilize cloud services for key management, storage, and signing. This would require the services from a cloud provider be carved out of the scope of the WebTrust report.
- These use cases are looking for more compliance requirements, such as WebTrust.
- WebTrust does not allow carve-out subservice providers.



# Carve-out Approach

## Considerations:

- Most cloud providers receive a SOC 2, but do not get a WebTrust report.
  - SOC 2+ allows a service organization to include specific external criteria
  - The detailed nature of the reports allows users to assess the controls in place
- WebTrust reports are short form and do not provide significant detail on scope or systems that are carve-out to a separate provider.





# Carve-out Approach

## Solution

The WebTrust Task Force is creating:

1. Specific key management criteria cloud providers can include in a SOC 2+
2. A WebTrust carve-out report with a short description of the system boundaries
  - a. This will include a short description of the services in and out of scope
  - b. Complimentary subservice organization controls can include controls expected to be provided by the cloud service



# Other Uses of WebTrust – IoT Update



WebTrust Task Force is exploring other uses of the WebTrust framework

We recently introduced the WebTrust program to the Connectivity Standards Alliance, and the presentation was met with enthusiasm.

Following our presentation, CSA reviewed with its members and expressed interest in considering WebTrust in the future.



# Issuing S/MIME, NSR and Qualified Seals



**S/MIME**

4 seals issued



**Network Security**

4 seals issued



**Qualified**

4 seals issued



# Retention of Reports



Browsers expressed interest in having access to historical (expired) WebTrust audit reports.

CPA Canada has the functionality to provide links to the historical reports.

Historical links from two prior years will be made available to the Browsers through the CPA Canada portal.

Only reports with seals will be available (unqualified or qualified).

**Plan is to have it available end of June 2024.**





# CPA Canada Path Forward



## Update

CPA Canada is conducting a comprehensive organizational review to prepare for a new reality following the impending withdrawals of CPA Ontario and CPA Quebec, so far, the workforce has been restructured to realign with the anticipated future needs of the profession.

Following the organizational restructuring, Anna-Marie Christian has transitioned from her role within the organization, Taryn Abate assumed her responsibilities. Taryn brings a wealth of expertise as a CPA, with previous experience in WebTrust.

Except for the people changes, **WebTrust is not impacted.**



# Qualified Opinion WebTrust Seal



## Per CCADB

“Unqualified WebTrust audit statements provided by licensed WebTrust practitioners **must** have a WebTrust Seal. Qualified WebTrust audit statements provided by licensed WebTrust practitioners **should** have a WebTrust Seal.”

Question for the Browsers:

Being that both unqualified and qualified audits form an opinion that “is fairly stated” with qualified having an “except for”, can CCADB change their requirements of a “should” to “must” for qualified audits.

This would allow CPA Canada to provide complete audit trail for all audits.





# Practitioner Territory

## Practitioner & Certification Authority Headquarters Location

- CPA Canada will be revamping the web page for enrolled WebTrust practitioners
  - Providing additional practitioner details such as contact address and email
  - Engagement country location
- Larger International firms will be presented by legal entity



# Enrolled WebTrust Practitioners: International



## Practitioners

- Anthony Kam & Associates Ltd.
- Audit CPA
- Audit Trust Services S.A.S.
- Auren
- Baker Tilly LHH (LIM HH & Co)
- BDO
- Crowe FST Audit Ltd
- Deloitte
- Digital Age Strategies Pvt Ltd.
- EY
- KPMG
- Kochar Consultants P. Ltd (India)
- Moreira Associados Auditores Independentes
- PKI Contabilidade e Auditoria Ltda
- PwC
- Richter LLP
- RSM Hong Kong
- Schellman & Company, LLC
- Stratos Asesores SAS
- Sun Rise CPAS' Firm, Member Of DFK International

# Task Force Members



## **CPA Canada**

Dave Chin (Co-Chair)

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Lilia Dubko

## **Task Force Members**

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# Thank you! Questions?

