

## Report of Independent Accountant

To the Management of Instituto Nacional de Tecnologia da Informação:

We have examined the [assertion](#) by the management of Instituto Nacional de Tecnologia da Informação (ITI) that in providing its Certification Authority (CA) services at Brazil for the Autoridade Certificadora Raiz (AC Raiz), during the period of September 09<sup>th</sup> 2016 through September 08<sup>th</sup> 2017, Instituto Nacional de Tecnologia da Informação (ITI) has:

- disclosed its Business, Key Life Cycle Management, Certificate Life Cycle Management, and CA Environmental Control practices in its [Certification Practice Statement](#) and provided services in accordance with its disclosed practices.
- maintained effective controls to provide reasonable assurance that
  - the integrity of keys and certificates it manages is established and protected throughout their life cycles;
  - subordinate CA certificate requests are accurate, authenticated, and approved
- 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

For the root level Certification Authority (AC Raiz), based on the AICPA [Trust Service Principles and Criteria for Certification Authorities, Version 2.0](#).

Instituto Nacional de Tecnologia da Informação (ITI) management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

AC Raiz makes use of external registration authorities for specific subscriber registration activities as disclosed in AC Raiz' business practice disclosures. Our examination did not extend to the controls exercised by the external registration authorities.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and accordingly, included (1) obtaining an understanding of AC Raiz' key and certificate life cycle management business practices and its controls over key and certificate integrity, over the continuity of key and certificate life cycle management operations, and over the

development, maintenance, and operation of systems integrity; (2) selectively testing transactions executed in accordance with disclosed key and certificate life cycle management business practices; (3) testing and evaluating the operating effectiveness of the controls; and (4) performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

The relative effectiveness and significance of specific controls at AC Raiz 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.

Because of the nature and inherent limitations of controls, AC Raiz' ability to meet the aforementioned criteria may be affected. For example, controls may not prevent, or detect and correct, error, fraud, unauthorized access to systems and information, or failure to comply with internal and external policies or requirements. Also, the projection of any conclusions based on our findings to future periods is subject to the risk that changes may alter the validity of such conclusions.

In our opinion, for the period September 09<sup>th</sup> 2016 through September 08<sup>th</sup> 2017, Instituto Nacional de Tecnologia da Informação (ITI) management's assertion, as set forth in the first paragraph, is fairly stated, in all material respects, based on the AICPA [Trust Service Principles and Criteria for Certification Authorities, Version 2.0](#).

The WebTrust seal of assurance for certification authorities on AC Raiz' Web site 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.

This report does not include any representation as to the quality of AC Raiz' services beyond those covered by the [Trust Service Principles and Criteria for Certification Authorities, Version 2.0](#), nor the suitability of any of AC Raiz' services for any customer's intended purpose.

December 5th, 2017  
Ernst & Young Auditores Independentes S.S.

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Francesco Bottino  
Partner