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**A free translation from the original report issued in Portuguese**

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## **Independent auditors' reasonable assurance report**

The Management  
**Autoridade Certificadora Raiz**  
**(Root Certification Authority)**  
Brasília - DF

We were engaged to perform a reasonable assurance engagement on the operating conformity of internal controls established by the management of Autoridade Certificadora Raiz (Root Certification Authority) with the items mentioned in Attachment III, obtained from the Certification Practice Statement and the Security Policy of AC Raiz from September 12, 2014 to September 11, 2015.

### **Management's responsibility**

The management of Autoridade Certificadora Raiz is responsible for maintaining internal controls that provide an adequate level of security to the operations environment of AC Raiz and to the quality of its operating procedures, including applicable measures to handle disruptions, contingencies or emergencies in the digital certification environment.

### **Auditors' responsibility**

Our responsibility is to express a opinion on the conformity of internal controls relating to the digital certification environment security and to the quality of its operating procedures, including applicable measures to handle disruptions, contingencies or emergencies in the digital certification environment, based on the reasonable assurance engagement conducted in accordance with Technical Notice CTO 01/12, approved by Brazil's National Association of State Boards of Accountancy (CFC) and prepared by reference to NBC TO 3000 "Assurance Engagements, other than Audits or Reviews" issued by the CFC, which is equivalent to International Standard ISAE 3000 issued by the International Federation of Accountants, applicable to non-historical information. These standards require that we comply with ethical requirements, including independence aspects, and that we perform the assurance engagement to obtain reasonable assurance about whether the quantitative and qualitative information on internal controls relating to the information technology environment security and to the quality of operating procedures, including applicable measures to handle disruptions, contingencies or emergencies in the digital certification environment taken as a whole is free of material misstatements.

## AC Raiz

Independent auditors' reasonable assurance report on the operating conformity audit of *Autoridade Certificadora Raiz* (Root Certification Authority), the first authority of the chain of certification of ICP-Brasil

From September 12, 2014 to September 11, 2015

A reasonable assurance engagement involves performing certain procedures to obtain sufficient and appropriate evidence of whether the aforementioned internal controls are in conformity with the requirements described in Attachment III, obtained from the Certification Practice Statement and the Security Policy of AC Raiz.

The procedures selected depend on the independent auditors' judgment, including the assessment of the risks that the aforementioned internal controls do not materially comply with the requirements described in Attachment III, obtained from the Certification Practice Statement and the Security Policy of AC Raiz. In this context, the selected procedures included:

- (a) The planning of our work, taking into consideration the materiality and the volume of both qualitative and quantitative information on internal controls relating to the digital certification environment security and to the quality of its operating procedures, including applicable measures to handle disruptions, contingencies or emergencies in the digital certification environment of AC Raiz.
- (b) Understanding the involved organizational structure and the processes relating to the operations environment security and to the quality of its operating procedures, as detailed in the report.
- (c) Applying audit procedures to evaluate the design and operation of internal controls relating to the operations environment security and to the quality of its operating procedures, including applicable measures to be adopted in the cases mentioned in Attachment III, obtained from the Certification Practice Statement and the Security Policy of AC Raiz.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our conclusion.

## Opinion

An opinion issued in connection with audit engagements on the operating conformity of entities that are part of ICP-BRASIL complies with the criteria established in document ADE-ICP-08-F v.1.0 *CRITÉRIOS PARA A EMISSÃO DE PARECER DE AUDITORIA* (Criteria for Issuing an Audit Opinion). Accordingly, the opinion is based on the following table:

Criteria	Opinion	Status
1	Adequate	No nonconformities
2	Acceptable	Average risk assessment considered low
3	Deficient	Average risk assessment considered medium
4	Inadequate	Average risk assessment considered high
5	Inacceptable	Average risk assessment considered critical

## AC Raiz

Independent auditors' reasonable assurance report on the operating conformity audit of *Autoridade Certificadora Raiz* (Root Certification Authority), the first authority of the chain of certification of ICP-Brasil

From September 12, 2014 to September 11, 2015

In view of the risk assessment methodology used by EY, we obtained the following opinion with respect to internal controls relating to the operations environment security and to the quality of its operating procedures, including applicable measures to be adopted in the cases mentioned in Attachment III, obtained from the Certification Practice Statement and the Security Policy of AC Raiz, in operation from September 12, 2014 and September 11, 2015.

Criteria	Opinion	Status
2	Acceptable	Average risk assessment considered low

The acceptable opinion results from the identification of 1 (one) nonconformity based on the following aspect:

### Security Policy – Requirement 9.3.3.4 (DOC-ICP-02.9.3.3.4)

The setup of all processing assets must be checked upon initial installation with a view to detecting and correcting weaknesses that are inherent in the standard setup of these assets upon first-time activation.

The status identified and the recommendation for addressing it are detailed in Attachment I.

### Restrictions on use and distribution

Based on the purpose described in the first paragraph, this report has been prepared to be used by Autoridade Certificadora Raiz and by Instituto Nacional de Tecnologia da Informação (ITI – the National Information Technology Institute). We allow Autoridade Certificadora Raiz and Instituto Nacional de Tecnologia da Informação (ITI) to disclose this report, at their own discretion, only if the report is disclosed in full to third parties who have sufficient understanding to consider it, and we do not assume or accept any responsibility before these third parties.

Rio de Janeiro, November 12, 2015.

ERNST & YOUNG  
Auditores Independentes S.S.  
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