

## **Certification Authorities Independent Auditors Report**

### **To The Management of Consejo General de la Abogacía Española (CGAE)**

We have audited CGAE assertion that, in providing its Certification Authority (CA) services at <http://www.acabogacia.es> during the period April 1<sup>st</sup> 2015 through March 31<sup>st</sup> 2016 for its Certification Authority (CA) operations, CGAE has:

- Disclosed its key and certificate life cycle management business and information privacy practices and provided such services in accordance with its disclosed practices;
- Maintained effective controls to provide reasonable assurance that:
  - Subscriber information was properly collected, authenticated (for the registration activities performed by the CA, Registration Authority (RA) and subcontractor) and verified;
  - The integrity of keys and certificates it manages was established and protected throughout their life cycles.
- 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.

For the CGAE Root CA, ACA - Certificados Corporativos 2014 sub CA and ACA-Trusted Certificates 2014 sub CA in conformity with the AICPA/CICA Webtrust for Certification Authorities Criteria SSL (V2.0)

CGAE's management is responsible for its assertion. Our responsibility is to express an opinion on CGAE assertion based on our audit.

Our audit was conducted in accordance with International Standards on Assurance Engagements. Those standards require that we plan and perform our audit to obtain reasonable assurance that management's assertion is not materially misstated. Our audit included:

- (1) obtaining an understanding of CGAE's key and certificate life cycle management business and information privacy practices and its controls over key and certificate integrity, over the authenticity and privacy of subscriber and relying party information,

over the continuity of key and certificate life cycle management operations and over development, maintenance and operation of systems integrity,

- (2) Selectively testing transactions executed in accordance with disclosed key and certificate life cycle management business and information privacy 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 audit provides a reasonable basis for our opinion.

In our opinion, CGAE-CA management's assertion, as referred to above, is fairly stated, in all material respects, in accordance with the AICPA/CICA Webtrust for certification Authorities Criteria SSL (V2.0)

The relative effectiveness and significance of specific controls at CGAE - 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.

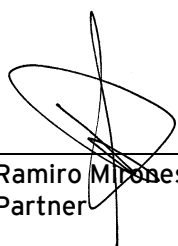
Because of the nature and inherent limitations of controls, CGAE - CA's ability to meet the aforementioned criteria may be affected. For example, controls may not prevent, or detect and correct, error, fraud, unauthorized access to systems and information, or failure to comply with internal and external 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.

This report does not include any representation as to the quality of CGAE's services beyond those covered by the WebTrust for Certification Authorities Criteria SSL (V20), nor the suitability of any CGAE's services for any customer's intended purpose.

The Webtrust seal of assurance for Certification Authorities on CGAE's 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.

**ERNST & YOUNG, S.L.**

Madrid, Spain  
April 8th, 2016



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Ramiro Miralles Gómez  
Partner