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**WebTrust for Certification Authorities  
Independent Auditors' Report**

January 13, 2017

To SHINSUKE Uriuhara  
Senior Executive Director of  
Japan Agency for Local Authority Information Systems:

PricewaterhouseCoopers Aarata LLC  
Partner  
Certified Public Accountant:  
Katsumi Fukamachi

Scoping

We have examined the assertion by the management of Japan Agency for Local Authority Information Systems (J-LIS) that in providing its Certification Authority services (Application CA G3) in Tokyo, Japan during the period from October 16, 2015 through October 15, 2016, J-LIS has

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1. Disclosed its key and certificate life cycle management business and information privacy practices in its Certificate Policies and Certification Practice Statements below on J-LIS's web site<sup>1</sup> and provided such services in accordance with its disclosed practices:
2. Maintained effective controls to provide reasonable assurance that:
  - J-LIS provided such services in accordance with Certificate Policies and Certification Practice Statements;
3. Maintained effective controls to provide reasonable assurance that:
  - The integrity of keys and certificates it managed was established and protected throughout their life cycles;
  - The integrity of subscriber keys and subscriber certificates it managed was established and protected throughout their life cycles; and,
  - Subscriber information was properly authenticated for the registration activities performed by J-LIS;

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<sup>1</sup> <http://www.lgpki.jp/>

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4. Maintained effective controls to provide reasonable assurance that:

- Subscriber and relying party information was restricted to authorized individuals and protected from uses not specified in the CA's business practices disclosure;
- The continuity of key and certificate life cycle management operations was maintained; and,
- CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity;

based on the WebTrust for Certification Authorities Criteria<sup>2</sup>.

Certification authority's responsibilities for J-LIS's management to assertion

J-LIS's management is responsible for its assertion. J-LIS receive certificated application from the Registration Authority Branch placed in a local government according as publicly disclosed business practices. We not performed procedures to evaluate the effectiveness of controls in the Registration Authority Branch placed in a local government.

Auditor's responsibilities

Our responsibility is to express an opinion on management's assertion based on our examination. Our examination was conducted in accordance with IT Committee Report No.2 established by the Japanese Institute of Certified Public Accountants<sup>3</sup>, and accordingly, included (1)obtaining an understanding of J-LIS's key and certificate life cycle management business and information privacy practices and J-LIS's 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 J-LIS's 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 examination provides a reasonable basis for our opinion. The relative effectiveness and significance of specific controls at the CA services of J-LIS 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

Limitations of Internal Control

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<sup>2</sup> Trust Service Principles and Criteria for Certification Authorities Version 2.0  
<http://www.webtrust.org/homepage-documents/item54279.pdf>

<sup>3</sup> The license of Trust service is owned by AICPA / CPA Canada. For the Japanese Institute of Certified Public Accountants concludes a license agreement with CPA Canada, the Japanese Institute of Certified Public Accountants receives license  
[http://www.hp.jicpa.or.jp/specialized\\_field/files/2-10-2-2-20140116.pdf](http://www.hp.jicpa.or.jp/specialized_field/files/2-10-2-2-20140116.pdf)

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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)degree of compliance with the policies or procedures may alter the validity of such conclusions.

### Opinion

In our opinion, for the period October 16, 2015 through October 15, 2016, J-LIS management's assertion, as set forth in the first paragraph, is fairly stated, in all material respects, based on the WebTrust for Certification Authorities Criteria.

### Use of the WebTrust seal

The WebTrust Seal of assurance for Certification Authorities on J-LIS'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.

This report does not include any representation as to the quality of J-LIS's services beyond those covered by the WebTrust for Certification Authorities Criteria, nor the suitability of any of J-LIS's services for any customer's intended purpose.

### Conflict of interest

Our firm and the engagement partners do not have any financial interest in J-LIS for which disclosure is required under the provisions of the Certified Public Accountants Act of Japan.

**(The above represents a translation, for convenience only, of the original report issued in the Japanese language.)**

## MANAGEMENT' S ASSERTION

Japan Agency for Local Authority Information Systems ( “J-LIS” ) operates the Certification Authority (CA) services known as LGPKI Application Certification Authority G3 Root, and provides the following CA services:

- Subscriber registration
- Certificate renewal
- Certificate issuance
- Certificate distribution
- Certificate revocation
- Certificate validation

As its disclosing CA business practices, J-LIS only allows requests from the Registration Authority Branch placed in a local government for specific subscriber registration.

The management of J-LIS is responsible for establishing and maintaining effective controls over its CA operations, including its CA business practices disclosure on its website, CA business practices management, CA environmental controls, CA key lifecycle management controls, subscriber key lifecycle management controls, certificate lifecycle management controls, and subordinate CA certificate lifecycle management 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 only provide reasonable assurance with respect to J-LIS' s Certification Authority operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

J-LIS management has assessed its disclosures of its certificate practices and controls over its CA services. Based on that assessment, in J-LIS management' s opinion, in providing its Certification Authority (CA) services at Tokyo(Japan), throughout the period October 16,2015 to October 15,2016, J-LIS has:

1. disclosed its business, key lifecycle management, certificate lifecycle management, and CA environment control practices in LGPKI Application Certification Authority G3 (Root) CP/CPS and LGPKI Application Certification Authority G3 (sub) CP/CPS.

2. maintained effective controls to provide reasonable assurance that:

- J-LIS provides its services in accordance with LGPKI Application Certification Authority G3 (Root) CP/CPS and LGPKI Application Certification Authority G3 (sub) CP/CPS

3. maintained effective controls to provide reasonable assurance that:

- the integrity of keys and certificates it manages is established and protected throughout their lifecycles;
- the integrity of subscriber keys and certificates it manages is established and protected throughout their lifecycles; and
- subscriber information is properly authenticated for the registration activities performed by J-LIS

4. 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

in accordance with the WebTrust Principles and Criteria for Certification Authorities v2.0, including the following :

#### **CA Business Practices Disclosure**

- Certification Practice Statement (CPS)

#### **CA Business Practices Management**

- Certification Practice Statement Management

### CA Environmental Controls

- Security Management
- Asset Classification and Management
- Personnel Security
- Physical & Environmental Security
- Operations Management
- System Access Management
- System Development and Maintenance
- Business Continuity Management
- Monitoring and Compliance
- Audit Logging

### CA Key Lifecycle 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 Lifecycle Management

### Subscriber Key Lifecycle Management Controls

- CA-Provided Subscriber Key Generation Services
- Integrated Circuit Card (ICC) Lifecycle Management
- Requirements for Subscriber Key Management

### Certificate Lifecycle Management Controls

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

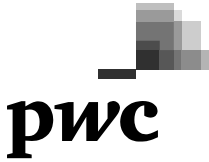
Japan Agency for Local Authority Information Systems

URIUHARA Shinsuke  
Senior Executive Director

IKOMA Masahiro  
Executive Director of Local Government Wide Area Network National Center

October 15, 2016

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**WebTrust for Certification Authorities – SSL Baseline Requirements Audit  
Independent Auditors' Report**

January 13, 2017

To SHINSUKE Uriuhara  
Senior Executive Director of  
Japan Agency for Local Authority Information Systems:

PricewaterhouseCoopers Aarata LLC  
Partner  
Certified Public Accountant:  
Katsumi Fukamachi

Scoping

We have examined the assertion by the management of Japan Agency for Local Authority Information Systems(J-LIS) Certification Authority(Application CA G3) that during the period from October 16, 2015 through October 15, 2016 for its Certification Authority (CA) operations at Tokyo, Japan, J-LIS CA has -

- Disclosed its Certificate practices and procedures and its commitment to provide SSL Certificates in conformity with the applicable CA/Browser Forum Guidelines
- 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 verified;
  - The integrity of keys and certificates it manages was established and protected throughout their life cycles;
  - 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.

in accordance with the WebTrust for Certification Authorities – SSL Baseline Requirements Audit



Criteria<sup>1</sup>.

Certification authority's responsibilities for J-LIS's management to assertion

J-LIS CA's management is responsible for maintained effective controls and its assertion in accordance with the WebTrust for Certification Authorities – SSL Baseline Requirements Audit Criteria.

Auditor's responsibilities

Our responsibility is to express an opinion based on our audit.

Our examination was conducted in accordance with IT Committee Report No.2 established by the Japanese Institute of Certified Public Accountants<sup>2</sup> and, accordingly, included:

- (1) obtaining an understanding of J-LIS CA's SSL certificate life cycle management practices and procedures, including its relevant controls over the issuance, renewal and revocation of SSL certificates,
- (2) selectively testing transactions executed in accordance with disclosed SSL certificate life cycle management practices,
- (3) testing and evaluating the operating effectiveness of the controls, and
- (4) performing such other procedures as we considered necessary in the circumstances.

Limitations of Internal Control

Because of the nature and inherent limitations of controls, J-LIS 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.

Opinion

In our opinion, for the period October 16, 2015 through October 15, 2016, J-LIS management's assertion, as set forth in the first paragraph, is fairly stated, in all material respects, based on the WebTrust for Certification Authorities – SSL Baseline Requirements Audit Criteria.

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<sup>1</sup> WebTrust Principles and Criteria for Certification Authorities - SSL Baseline with Network Security – Version 2.0  
<http://www.webtrust.org/homepage-documents/item79806.pdf>

<sup>2</sup> The license of Trust service is owned by AICPA / CPA Canada. For the Japanese Institute of Certified Public Accountants concludes a license agreement with CPA Canada, the Japanese Institute of Certified Public Accountants receives license  
[http://www.hp.jicpa.or.jp/specialized\\_field/files/2-10-2-2-20140116.pdf](http://www.hp.jicpa.or.jp/specialized_field/files/2-10-2-2-20140116.pdf)

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Use of the WebTrust seal

This report does not include any representation as to the quality of J-LIS CA's certification services beyond those covered by the WebTrust for Certification Authorities – SSL Baseline Requirements Audit Criteria, or the suitability of any of J-LIS-CA's services for any customer's intended purpose.

J-LIS use of the WebTrust for Certification Authorities - SSL Baseline Requirements Seal 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.

Conflict of interest

Our firm and the engagement partners do not have any financial interest in J-LIS for which disclosure is required under the provisions of the Certified Public Accountants Act of Japan.

**(The above represents a translation, for convenience only, of the original report issued in the Japanese language.)**

## MANAGEMENT' S ASSERTION

Japan Agency for Local Authority Information Systems ( "J-LIS" ) management has assessed its disclosures of its certificate practices and controls over its CA services of LGPKI Application Certification Authority G3 Root. Based on that assessment, in J-LIS management' s opinion, in providing its SSL Certification Authority (CA) services at Tokyo(Japan), throughout the period October 16,2015 to October 15,2016, in accordance with the WebTrust Principles and Criteria for Certification Authorities - SSL Baseline with Network Security v2.0, J-LIS has:

- disclosed its SSL certificate lifecycle management business practices including its commitment to provide SSL certificates in conformity with the CA/Browser Forum Requirements, and provided such services in accordance with its disclosed practices.
- maintained effective controls to provide reasonable assurance that:
  - subscriber information is properly collected, authenticated and verified (for the registration activities performed by J-LIS);
  - the integrity of keys and SSL certificates it manages is established and protected throughout their lifecycles;
  - 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

Japan Agency for Local Authority Information Systems

URIUHARA Shinsuke  
Senior Executive Director

IKOMA Masahiro  
Executive Director of Local Government Wide Area Network National Center

October 15, 2016

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assertion issued in the Japanese language.)