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

March 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 G4) in Tokyo, Japan as of February 16 2017, J-LIS has -

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 site¹ and provided such services in accordance with its disclosed practices:
2. Designed effective controls to provide reasonable assurance that:
 - J-LIS provide such services in accordance with Certificate Policies and Certification Practice Statements;
3. Designed 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;
4. Designed effective controls to provide reasonable assurance that:

¹ <http://www.lgpkj.jp/>

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- 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 Criteria².

Certification authority's responsibilities

J-LIS's management was 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 was 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 Accountants³, 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)evaluating consistency in design of practice and procedures; and (3)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

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 was

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

³ 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

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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, as of February 16 2017, J-LIS management's assertion, as set forth in the first paragraph, was fairly stated, in all material respects, based on the WebTrust for Certification Authorities Criteria.

Emphasis

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 was not intended, nor should it be construed, to update this report or provide any additional assurance.

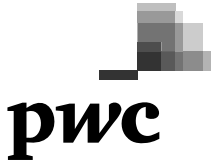
J-LIS was not running CA services, J-LIS may additionally change design of internal control before CA service operation. We not performed procedures to evaluate the effectiveness of internal controls in which period. Therefore we not stated opinion on effectiveness of individual and/or integrated internal control in J-LIS.

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 does not have any financial interest in J-LIS for which disclosure was 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.)



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

March 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 including description that Certificate Authority practice and procedures are appropriately designed in accordance with the WebTrust for Certification Authorities – SSL Baseline Requirements Audit Criteria¹ of Japan Agency for Local Authority Information Systems (J-LIS) that in providing its Certification Authority service (Application CA G4) in Tokyo, Japan as of February 16 2017.

Certification authority's responsibilities

J-LIS CA's management was responsible for maintained effective controls and its assertion in Application CA G4 in accordance with the WebTrust for Certification Authorities – SSL Baseline Requirements Audit Criteria.

Auditor's responsibilities

Our responsibility was 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 Accountants² and, accordingly, included:

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

² 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

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- (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) evaluating consistency in design of practice and procedures, and
- (3) 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 was subject to the risk that changes may alter the validity of such conclusions.

Opinion

In our opinion, as of February 16 2017, J-LIS management's assertion, as set forth in the first paragraph, was fairly stated, in all material respects, based on the WebTrust for Certification Authorities – SSL Baseline Requirements Audit Criteria.

Emphasis

J-LIS was not running CA services, J-LIS may additionally change design of internal control before CA service operation. We not performed procedures to evaluate the effectiveness of internal controls in which period. Therefore we not stated opinion on effectiveness of individual and/or integrated internal control in J-LIS.

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.

Conflict of interest

Our firm and the engagement partners does not have any financial interest in J-LIS for which disclosure was 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.)