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Management of Post Office Trust Centre
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Your ref Trust Centre
Independent
Assurance Report
Our ref C01051_SAPO
TC_ISAE 3000
WebTrust Letter
Contact Frik Coetzer
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21 April 2017

Independent Assurance Report on the Certificate Authority Services of the Post Office Trust Centre

Introduction

The Post Office Trust Centre, operated by the South African Post Office SOC Ltd (hereafter referred to as "SAPO"), operates certain Certification Authority (CA) services. SAPO has based its CA operations on the AICPA/CPA Web Trust Services Principles and Criteria for Certificate Authorities Criteria (version 2.0, July 1, 2011) for the following Root and Issuing CAs:

SAPO Root CAs

- SAPO Class 2 Root CA
- SAPO Class 3 Root CA
- SAPO Class 4 Root CA

SAPO Issuing CAs

- SAPO Class 2 CA
- SAPO SSL CA
- SAPO Class 4 CA

Table 1 Root and Issuing CAs in scope

While the SAPO Certificate Practice Statement provides details for all of the Root and Issuing CA's operated by SAPO, as set out in the introduction paragraph, management has not engaged us to provide assurance over the SAPO Class 3 Issuing CA.

KPMG Services Proprietary Limited a company incorporated under the South African Companies Act and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.

KPMG Services Proprietary Limited is not a Registered Auditor in terms of the Auditing Profession Act, 26 of 2005 and does not provide audit services as defined in Section 1 of this Act.

Registration number 1999/012876/07

Policy Board:
Chief Executive: TH Hoole
Executive Directors: N Dlomu, M Letsitsi, SL Louw, NKS Malaba, M Oddy, M Saloojee, CAT Smit
Other Directors: ZA Beseti, ZH De Beer, LP Fourie, N Fubu, AH Jaffer (Chairman of the Board), FA Karreem, ME Magondo, F Mall, GM Pickering, JN Pierce, T Rossouw, GCC Smith

The company's principal place of business is at KPMG Crescent, 85 Empire Road, Parktown, where a list of the directors' names is available for inspection.



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Our engagement

We have been engaged, in a reasonable assurance engagement, to report on SAPO management's assertion that for its Certification Authority (CA) operations at Cnr Church and Andries Pretorius Street, Somerset West, throughout the period 01 August 2016 to 31 January 2017 for its Root and Issuing CAs listed in Table 1 above, SAPO has:

- Disclosed its business, key life cycle management, certificate life cycle management and CA environmental control practices in its Certificate Practice Statement, version 4.1, dated December 2015 for the SAPO Root CAs and Issuing CAs on the SAPO Trust Centre website (www.trustcentre.co.za).
- Maintained effective controls to provide reasonable assurance that
 - SAPO's Certificate Practice Statements were consistent with its Certificate Policy
 - SAPO provided its services in accordance with its Certificate Policy and Certificate Practice Statements
- Maintained effective controls to provide reasonable assurance that
 - the integrity of keys and certificates it manages is was established and protected throughout their lifecycles;
 - the integrity of subscriber keys and certificates it manages is was established and protected throughout their lifecycles;
 - subscriber information is was properly authenticated (for the registration activities performed by SAPO); and
 - subordinate CA certificate requests are were accurate, authenticated, and approved
- Maintained effective controls to provide reasonable assurance that
 - logical and physical access to CA systems and data is was restricted to authorized individuals;
 - the continuity of key and certificate management operations was maintained; and
 - CA systems development, maintenance, and operations are were properly authorized and performed to maintain CA systems integrity

in accordance with the WebTrust Principles and Criteria for Certification Authority.



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Certification authority's responsibilities

SAPO's management is responsible for its assertion, including the fairness of its presentation, and the provision of its described services in accordance with the WebTrust Principles and Criteria for Certification Authorities v2.0.

Our independence and quality control

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies International Standard on Quality Control 1, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor's responsibilities

Our responsibility is to express an opinion on management's assertion based on our procedures. We conducted our procedures in accordance with International Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, issued by the International Auditing and Assurance Standards Board. This standard requires that we plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, management's assertion is fairly stated, and, accordingly, included:

- obtaining an understanding of SAPO's key and certificate lifecycle management business practices and its controls over key and certificate integrity, over the authenticity and confidentiality of subscriber and relying party information, over the continuity of key and certificate lifecycle management operations and over development, maintenance and operation of systems integrity;
- selectively testing transactions executed in accordance with disclosed key and certificate lifecycle management business practices;
- testing and evaluating the operating effectiveness of the controls; and
- performing such other procedures as we considered necessary in the circumstances.

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



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Relative effectiveness of controls

The relative effectiveness and significance of specific controls at SAPO 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.

Inherent limitations

Because of the nature and inherent limitations of controls, SAPO'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.

Furthermore, the projection of any conclusions based on our findings, to future periods is subject to the following risk:

- Changes made to the system or controls after our review;
- Changes in the processing requirements;
- Changes required due to the passage of time; or
- The degree of compliance with the policies and procedures may alter the validity of such conclusions.

Opinion

In our opinion, throughout the period 01 August 2016 to 31 January 2017, SAPO management's assertion, as referred to above, is fairly stated, in all material respects, in accordance with the WebTrust Principles and Criteria for Certification Authorities v2.0.

This report does not include any representation as to the quality of SAPO's services beyond those covered by the WebTrust Principles and Criteria for Certification Authorities v2.0, nor the suitability of any of SAPO's services for any customer's intended purpose.



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Restriction on use

As indicated, this report is for the purpose of providing information to the AICPA/CPA Web Trust Certification Authorities in order to obtain Web Trust Certification and may not be suitable for any other purpose. This report is also intended for customers who have used SAPO's services who have a sufficient understanding to consider it, along with other information including information about controls operated by customers themselves, when obtaining an understanding of customers' information systems.

Yours sincerely

KPMG Services (Pty) Ltd

A handwritten signature in black ink, appearing to be 'Frik Coetzer', written over a light grey circular stamp or watermark.

per Frik Coetzer
Head of Technology Advisory:
Eastern Cape