



## **Independent assurance report**

(A free translation from the original in Spanish)

To: Autoridad Certificadora Raíz Nacional (ACRN)

We have been engaged to perform a reasonable assurance engagement on the compliance of the ACRN with the guidelines set forth in the international standard “Trust Service Principles and Criteria for Certification Authorities – Version 2.0” (Webtrust from now on) for the period comprised between January 1<sup>st</sup>, 2017 and December 31<sup>th</sup>, 2018. The SHA-1 thumbprint of the self-signed certificate of the ACRN is “7A:1C:DD:E3:D2:19:7E:71:37:43:3D:3F:99:Co:B3:69:F7:06:C7:49”.

### ***Criteria***

The criteria used for the engagement is Webtrust which includes the following chapters: 1) CA BUSINESS PRACTICES DISCLOSURE, 2) CA BUSINESS PRACTICES MANAGEMENT, 3) CA ENVIRONMENTAL CONTROLS, 4) CA KEY LIFE CYCLE MANAGEMENT CONTROLS, 5) SUBSCRIBER KEY LIFE CYCLE MANAGEMENT CONTROLS, 6) CERTIFICATE LIFE CYCLE MANAGEMENT CONTROLS, and 7) SUBORDINATE CA CERTIFICATE LIFE CYCLE MANAGEMENT CONTROLS.

### ***Management’s Responsibility for the design and operation of policies, procedures and control mechanisms adopted by the Institution to comply with Webtrust***

Management is responsible for designing, implementing, maintaining and operating the policies, procedures and controls required for the compliance with all criteria set forth in Webtrust, including both technical and administrative aspects.

### ***Our Independence and Quality Control***

We have complied with all 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 behavior.

Our 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.

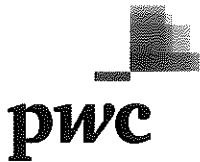
### ***Practitioner’s Responsibility***

Our responsibility is to express an opinion concerning the design and operation of the policies, procedures and control mechanisms adopted by the ACRN to comply with the requirements set forth by the Webtrust standard, based on our work performed.

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We conducted our work in accordance with the International Standard on Assurance Engagements (ISAE) 3000 – “Assurance Engagements Other than Audits or Reviews of Historical Financial Information” which applies to this type of engagement. This Standard requires that we comply with ethical requirements and plan and perform the assurance engagement to obtain reasonable assurance whether the policies, procedures and control mechanisms adopted by the ACRN comply, in all material respects, with the criteria.

The aforementioned work included the execution of a series of procedures to obtain appropriate and sufficient evidence regarding the compliance of the policies, procedures and control mechanisms adopted by the ACRN with the Webtrust standard. The procedures selected depend on the practitioner’s judgment, including the assessment of the risks of material non-compliance of the ACRN with the criteria. Within the scope of our work we performed amongst others the following procedures: a) documentation review and analysis, b) personnel interviews, c) physical inspection of facilities and infrastructure, d) controls walkthroughs and e) IT systems audit log analysis.

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

**Opinion**

In our opinion, based on the work performed and for the period comprised between January 1<sup>st</sup>, 2017 and December 31<sup>th</sup>, 2018, the ACRN complied in all material respects with the criteria as set out in Webtrust.

**Restriction on Use and Distribution**

Given its nature and special purpose, this report is intended solely for the use of the Directors and Management of the ACRN for its presentation to any third party that accepts the Certification Policy (CP) of the ACRN and other entities for which the ACRN is obligated to demonstrate its compliance with Webtrust. Therefore, we accept no obligation or responsibility towards any other third parties to which our report is not intended to and who might have eventually obtained access to it.

Montevideo  
December 31, 2018

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