



KPMG Information Risk Management

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Independent Accountants' Report

To the management of the Public Sector Innovation and Information Policy Department of the Ministry of the Interior and Kingdom Relations:

We have examined the assertion by the management of the Public Sector Innovation and Information Policy Department that in providing its Certification Authority (CA) services in the Netherlands during the period from March 1, 2004 through April 30, 2004, the Ministry of the Interior and Kingdom Relations has:

- Disclosed its key and certificate life cycle management business and information privacy practices in its Certification Practice Statement on the website of the Policy Authority and provided such services in accordance with its disclosed practices;
- Maintained effective controls to provide reasonable assurance that:
 - Subscriber information was properly authenticated for the registration activities performed by Ministry of the Interior and Kingdom Relations; and,
 - The integrity of keys and certificates it managed was established and protected throughout their life cycles.
- 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 AICPA/CICA WebTrust for Certification Authorities Criteria for the central infrastructure of the Dutch Government, consisting of a root Certification Authority and three subordinate domain-CAs (CAs for Government-Government, Government-Citizen and Government-Business).

The management of the Public Sector Innovation and Information Policy Department is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

IRM ZO 04.039



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Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and accordingly, included:
Obtaining an understanding of key and certificate life cycle management business and information privacy practices;

- Obtaining an understanding of the controls over:
 - Key and certificate integrity;
 - The continuity of key and certificate life cycle management operations; and
 - Development, maintenance and operations of CA systems;
- Selectively testing transactions executed in accordance with management of Public Sector Innovation and Information Policy Department disclosed key and certificate life cycle management business and information privacy practices;
- Testing and evaluating the operating effectiveness of the controls;
- Performing such other procedures, as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion.

In our opinion, for the period March 1, 2004 through April 30, 2004, the Public Sector Innovation and Information Policy Department management's assertion, as set forth above, is fairly stated, in all material respects, based on the AICPA/CICA WebTrust for Certification Authorities Criteria.

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

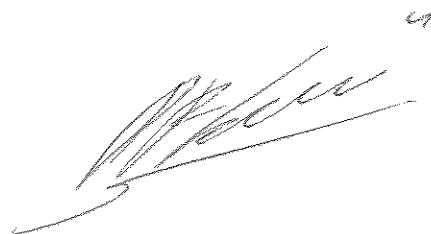
The relative effectiveness and significance of specific controls at the Public Sector Innovation and Information Policy Department and their effect on assessments of control risk for subscribers and relying parties are dependent on their interaction with the controls and other factors present at individual subscriber and relying party locations. We have performed no procedures to evaluate the effectiveness of controls at individual subscriber and relying party locations.

This report does not include any representation as to the quality of the Public Sector Innovation and Information Policy Department services beyond those covered by the WebTrust for Certification Authorities Criteria, nor the suitability of any of the Public Sector Innovation and Information Policy Department services for any customer's intended purpose.

Utrecht, 21 September 2004



J.C. Boer RE RA



drs. ing. R.F. Koorn RE CISA

**Assertion of Management as to
its Disclosure of its Business Practices and its Controls
Over its Certification Authority Operations
during the period from March 1, 2004 through April 30, 2004**

August 26, 2004

The Ministry of the Interior and Kingdom Relations provides the following Certification Authority (CA) services through the central infrastructure of the Dutch Government, consisting of a root Certification Authority and three subordinate domain-CAs (CAs for Government-Government, Government-Citizen and Government-Business):

- Certificate request
- Subscriber registration
- Certificate issuance
- Certificate distribution
- Certificate revocation
- Certificate renewal
- Certificate status information processing.

The central infrastructure of the Dutch Government PKI is providing certificates to Certification Services Providers in order to become part of the Government PKI. The practices outlining the processes related to accession, supervision and control are described in the PKI Government Certification Practice Statement (CPS, version 1.0, April 2003), as is published on the website of the Policy Authority of the PKI Government (www.pkioverheid.nl).

The management of the Public Sector Innovation and Information Policy Department of the Ministry of the Interior and Kingdom Relations is responsible for establishing and maintaining effective controls over its Certification Authority operations, including:

- CA business practices disclosure in its Certification Practice Statement on the website of the Policy Authority;
- Service integrity, including key and certificate life cycle management controls, and
- CA environmental 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 provide only reasonable assurance with respect to CA operations of the Ministry of the Interior and Kingdom Relations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

The management of the Public Sector Innovation and Information Policy Department has assessed the controls over the CA operations of the Ministry of the Interior and Kingdom Relations. Based on that assessment, in Management's opinion, in providing CA services in the Netherlands, during the period from March 1, 2004 through April 30, 2004, the Ministry of the Interior and Kingdom Relations has:

- Disclosed its key and certificate life cycle management business and information privacy practices in its Certification Practice Statement on the website of the Policy Authority and provided such services in accordance with its disclosed practices;
- Maintained effective controls to provide reasonable assurance that:
 - Subscriber information was properly authenticated for the registration activities performed by Ministry of the Interior and Kingdom Relations; and,
 - The integrity of keys and certificates it managed was established and protected throughout their life cycles;

- 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 CAs 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.

As based on the AICPA/CICA WebTrust for Certification Authorities Criteria (version 1.0, August 25 2000, www.webtrust.org/certauth_fin.ftm) including the following:

CA Business Practices Disclosure

Service Integrity

Key Life Cycle Management Controls

- CA Key Generation
- CA Key Storage, Backup, and Recovery
- CA Public Key Distribution
- CA Key Usage
- CA Key Destruction
- CA Key Archival
- CA Cryptographic Hardware Life Cycle Management

Certificate Life Cycle Management Controls

- Certificate request
- Subscriber Registration
- Certificate Issuance
- Certificate Distribution
- Certificate Revocation
- Certificate Renewal
- Certificate Status Information Processing

CA Environmental Controls

- Certification Practice Statement and Certificate Policy Management
- Security Management
- Asset Classification and Management
- Personnel Security
- Physical and Environmental Security
- Operations Management
- System Access Management
- Systems Development and Maintenance
- Business Continuity Management
- Monitoring and Compliance
- Event Journaling

THE DIRECTOR OF THE PUBLIC SECTOR INNOVATION AND INFORMATION
POLICY DEPARTMENT,



H.J.M. van Zon