

Independent Accountants' Assurance Report

To the Management of
TeliaSonera AB:

We have been engaged to report on TeliaSonera AB's (TeliaSonera) operation of its SSL Certification Authority (CA) services regarding whether during the period from April 1, 2014 through March 31, 2015 TeliaSonera:

- ▶ 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 subcontractor) 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.

for Sonera Class 2 CA and TeliaSonera Root CA v1 and their subordinate CAs capable of issuing SSL certificates in accordance with the [WebTrust® for Certification Authorities – SSL Baseline Requirements Audit Criteria v.1.1](#). These disclosures and controls are the responsibility of the TeliaSonera's management. Our responsibility is to express an opinion based on our audit.

Our assurance engagement was conducted in accordance with International Standards on Assurance Engagements 3000 "Assurance Engagements Other Than Audits or Review of Historical Financial Information" and, accordingly, included:

- (1) Obtaining an understanding of TeliaSonera'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.

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

The relative effectiveness and significance of specific controls at TeliaSonera 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.

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

In performing our engagement, we noted the following matters that prevented certain SSL Baseline Audit Criteria from being met during the audit period from April 1, 2014 through March 31, 2015:

- ▶ Principle 2, Criterion 5.9: TeliaSonera's OCSP Responder for one subordinate CA, TeliaSonera Gateway CA v1, checked the status of the certificate from the certificate revocation list and therefore responded "good" status for unissued certificates. OCSP Responders of the other SSL certificate issuing CAs worked as expected and did not respond "good" status for unissued certificates. As a result, Principle 2 Criterion 5.9 *The CA maintains controls to provide reasonable assurance that OCSP responses do not respond with a "good" status for certificates that have not been issued*, was not met.

In our opinion, except for the matters described in the previous paragraph, during the period from April 1, 2014 through March 31, 2015, TeliaSonera, in all material respects

- ▶ 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 subcontractor) 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
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in accordance with the [WebTrust® for Certification Authorities – SSL Baseline Requirements Audit Criteria v.1.1](#).

This report does not include any representation as to the quality of TeliaSonera's certification services beyond those covered by the WebTrust® for Certification Authorities – SSL Baseline Requirements Audit Criteria v.1.1, or the suitability of any of TeliaSonera's services for any customer's intended purpose.

Copenhagen 30 June 2015

Ernst & Young P/S
Godkendt Revisionspartnerselskab



Claus Thaudahl Hansen
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