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Independent Audit Report

To the Directors of:

The **Community of Valencia Certification Authority** (*Autoritat de Certificació de la Comunitat Valenciana* - ACCV)

Scope:

We have examined the Statements (<http://www.accv.es/legislacion c.htm>) made by the Directors of the **Community of Valencia Certification Authority**, (hereinafter ACCV) in its work as the issuer of digital certificates for the Root Certification Authority ACCV RootCA and the Delegated Certification Authorities CAGVA, ACCV-CA1, ACCV-CA2 y ACCV-CA3, during the period between 1 July 2008 and 30 July 2009.

During said period, the ACCV:

- Stated its practices on the confidentiality of information and its business practices regarding certificate and key life cycles (see the ACCV's CPS at <http://www.accv.es/legislacion c.htm>) and supplied said services in accordance with the aforementioned stated practices.
- Maintained effective controls for supplying reasonable guarantees that:
 - o The information on the subscriber was suitably authenticated by the registration activity, conducted by the ACCV itself, and the integrity of the keys and certificates administered by the ACCV was established and protected through their life cycles.
 - o The information on the subscriber and on the related parties was restricted to authorised persons and resources and protected against uses not specified in the ACCV business practice Statements.
 - o Continuity was maintained in the keys and certificates life cycle management operations.

- o The development, maintenance and operations of the ACCV systems were authorised and conducted suitably in order to maintain the integrity of said systems.

All of this was in accordance with WebTrust requirements, which are imposed for the Certification Authorities by the WebTrust Criteria for Certification Authorities of AICPA, CICA and IACJCE (WebTrust Program for Certification Authorities).

The Directors of the **Community of Valencia Certification Authority** are responsible for its Statements. Our responsibility is to express an opinion on said Statements, based on the work that we have carried out.

Our examination was conducted in accordance with the specific revision regulations of the WebTrust Criteria for Certification Authorities, established by the organisations competent in this matter, namely the AICPA, the CICA and the Spanish Institute of Auditors and Chartered Accountants (*Instituto de Censores Jurados de Cuentas de España* - IACJCE), and includes:

- (1)- Obtaining data on and the suitable understanding of:
 - a. The privacy practices for information and business of the keys and certificates life cycle management, and controls on the integrity of both,
 - b. The authenticity and privacy of the information on the subscriber and on the related parties,
 - c. The continuity of operations in certificate and key life cycle management, and
 - d. The development, maintenance and guaranteed integrity of the systems;
- (2) - Conduct of selective tests on transactions carried out in accordance with their stated information privacy practices, and with their business practices regarding certificate and key life cycle management.
- (3)- Testing and evaluation of the operational effectiveness of controls; and
- (4)-The implementation of other revision and evaluation procedures which we considered necessary based on the circumstances at any given time.

We understand that our evaluation provides a sufficient basis to support our opinion in a reasonable manner.

Auditor's Opinion

In our opinion, for the period between 1 July 2008 and 30 June 2009, the Declarations of the ACCV Directors, with regard to their Practices as a Certification Authority, based on the aforementioned criteria of the AICPA/CICA WebTrust Program for Certification Authorities, are properly formulated, in all significant aspects.

Inherent limitations:

Owing to limitations inherent to the control systems themselves, there may be undetected errors or instances of fraud. Moreover, the reaching of any conclusions in periods subsequent to the date of our report, based on our statements, is subject to the risk that there may be:

- (1)- Changes in the controls or in the established system,
- (2)- Changes in processing requirements,
- (3)- Changes brought about by the passage of time itself, or
- (4)- That the degree of compliance for policies or procedures may alter the validity of our conclusions.

Exclusions:

The WebTrust for Certification Authorities Seal of Assurance which appears on the ACCV website (www.accv.es), is a symbolic representation of the contents of the present report; it is not intended to update this report; nor must it be interpreted in such a manner, or be used for other purposes.

The effectiveness and relative importance of certain controls by ACCV and their effect on the control risk evaluations for subscribers and users depends on their interaction with the controls and other factors present in the sites of subscribers and the relying parties. No procedures for evaluating the effectiveness of the controls at the location of the subscribers and the relying parties have been implemented.

This report does not include any professional opinion whatsoever as regards the quality of the services rendered by the ACCV, nor of their suitability for the specific objectives

of any subscriber, beyond the WebTrust criteria for Certification Authorities that are covered herein.

Ernst & Young
Account Auditor

Madrid, Spain
22 July 2009

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Manuel Giralt Herrero

Partner – Auditor

Declarations by the Directors regarding their business practices and controls in relation to operations as a certification authority during the period from 1 July 2008 to 30 June 2009.

24 June 2008

The **Community of Valencia Certification Authority** (hereinafter, ACCV) operates as a Root Certification Authority (CA) through ACCV RootCA, and as a Delegated Certification Authority linked to the above-mentioned Root Certification Authority through CAGVA, ACCV-CA1, ACCV-CA2 and ACCV-CA3, and provides the following Certification Authorities Services:

- Subscriber registration
- Issuing of certificates
- Renewal of certificates
- Distribution of certificates
- Suspension of certificates
- Revocation of certificates
- Processing of information on the status of Certificates (employing an online repository)
- Life cycle management of integrated circuit cards

In order to provide the certification service, the ACCV makes use of Registry Authorities for the identification of applicants for certificates, in line with the regulations of the Certification Practices Statement (CPS) and with the agreement signed with the ACCV.

The ACCV's Management is responsible for establishing and maintaining effective controls on the operations of the ACCV's CAs, including the Statements of their Business Practices as a CA, Service Integrity (which includes the life cycle management controls for certificates and their keys) and CA Environmental Controls. These controls contain monitoring mechanisms and actions are taken to rectify any shortcomings found.

There are limitations inherent to certain controls, including the possibility of human error and the evasion or annulment of controls. Consequently, even effective controls can only provide reasonable security as regards the ACCV's operation as a Certification Authority. In addition, owing to changes in conditions, the effectiveness of controls may vary from time to time.

The ACCV's Management has evaluated the controls on its operations as a CA through the root certification authority ACCV RootCA and the delegated certification authorities CAGVA, ACCV-CA1, ACCV-CA2 and ACCV-CA3. On the basis of said evaluation, in the opinion of the ACCV's Management, during the period between 1 July 2008 and 30 June 2009:

- It announced its Business Practices regarding key and certificate Life Cycle Management, and its practices regarding the confidentiality of information, and it provided these services in line with the stated practices.
- It maintained effective controls for providing reasonable guarantees that:
 - The information on the subscriber is properly authenticated (by the registration activity carried out by ACCV).
 - The integrity of certificates and their keys is established and protected throughout their life cycles.
 - Information on subscribers and on trusted parties is restricted to authorised persons, and is protected against uses not specified in the ACCV business practice statements.
 - Continuity in the certificate and key life cycle management operations is maintained; and
 - The tasks of operation, maintenance and development of the CA's systems are suitably authorised and implemented in order to maintain the integrity thereof.

All the above is in accordance with the AICPA/CICA WebTrust Criteria for Certification Authorities, including the following (<http://www.accv.es/legislacion c.htm>):

- Certification Practice Statement.
- Policies for Personal Certificates for citizens, public employees and bodies.
- Policies for non-personal Certificates.

■ **Integrity in the Service:**

o Controls in Key Life cycle Management:

- Generation of CA keys

- Storage, back-up copies and recovery of the CA keys.
- Distribution of the CA's public keys
- Use of the CA's key
- Destruction of the CA's key
- Archive for the CA's keys
- Lifecycle management of the integrated circuit card.

o Controls in Certificate Life Cycle Management:

- Subscriber registration
- Renewal of certificates
- Issuing of certificates
- Distribution of certificates
- Revocation of certificates
- Processing of information on the status of Certificates (employing an online repository).

o CA Environmental Controls

- CPS and CP administration
- Security management
- Assets classification and administration
- Staff security
- Physical and environmental safety
- Operation management
- System access management
- System development and maintenance
- Business continuity management
- Monitoring and compliance
- Registration of incidents

Joaquín Galeano Senabre

ACCV Coordinator

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