January 26th, 2015

Independent Auditors Report

To the Management of the Autoritat de Certificació Consorci d'Administració Oberta de Catalunya (hereinafter Consorci AOC),

We have audited the Assertions performed by the Consorci AOC management according its services as issuer of digital certificates, for the Root Certification Authority "EC-ACC" Entitat de certificació Agència Catalana de Certificació and the Delegated Certification Authorities: "EC-AL", Administracions Locals catalanes; "EC-GENCAT", Generalitat de Catalunya, "EC-SAFP", Secretària d'Administració i Funció Pública; "EC-UR", Universitats i Recerca, "EC-URV", Universitat Rovira i Virgili; "EC-idCAT", Ciutadans; i "EC-PARLAMENT" Parlament de Catalunya, during the period from the 21st of December 2013 to the 20th of December 2014.

In this period, the Consorci AOC:

- Disclosed its certificate and key life cycles management business and information privacy practices and provided such (CPS published at http://www.aoc.cat/Inici/SERVEIS/Signatura-electronica-i-seguretat/CATCert/Regulacio)

- Maintained effective controls to provide reasonable assurance that:

    - Subscriber information was suitably authenticated by the registration activity of the Consorci AOC,

    - The integrity of the keys and certificates administered by Consorci AOC was established and protected through their life cycles,

    - Subscriber and relying parties was restricted to authorized individuals and resources and protected from uses not specified in Consorci AOC Business Practice Statements,

    - Continuity of the keys and certificates life cycle management operations was maintained; and

    - CA systems development, maintenance and operations of Consorci AOC systems were properly authorized and performed to maintain CA systems integrity.

in accordance with WebTrust requirements for the Certification Authorities, imposed by the WebTrust Criteria for Certification Authorities of AICPA/CPA Canada (Principles and Criteria for Certification Authorities 2.0).

Consorci AOC Management is responsible for its Statements. Our responsibility is to express an opinion on Consorci AOC's Statements, based on our audit.

The audit was conducted in accordance with standards for assurance engagements of WebTrust Criteria for Certification Authorities, established by the organizations competent in this matter, namely the AICPA/CPA Canada). Our audit included:

- Obtaining and adequate understanding of the keys and certificates life cycle management business, information and business privacy controls and its controls over key and certificate integrity, over the authenticity and privacy of subscriber and relying party, over the continuity of key and certificate life cycle management operations, and finally, over the development, maintenance and guarantee of the integrity of the systems;

- Selective tests on transactions carried out in accordance with the disclosed certificate and key life cycle management business and information privacy 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 our audit provides a reasonable basis for our opinion.

Auditor's opinion

In our opinion, for the period between the 21st of December 2013 and 20th of December 2014, Consorci AOC Management Assertions regarding its Certification Authority Practices, are properly formulated in all material matters, in accordance with the AICPA/CPA Canada WebTrust Program for Certification Authorities criteria referred before.

Inherent limitations

Because of inherent limitations control systems themselves, there may be undetected errors or instances of fraud. Furthermore, the projection of any conclusions based in our findings, to future periods subsequent to the date of our report, is subject to the risk that there may be:

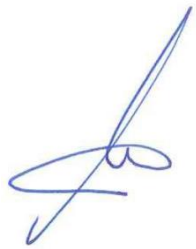
(1) changes made to the system or controls;
(2) changes in processing requirements;
(3) changes required because of the passage of time; or
(4) degree of compliance with the policies or procedures may alter the validity of such conclusions.

Exclusions

The WebTrust Seal of Assurance for Certification Authorities which appears on the Consorci AOC website (http://www.aoc.cat/Inici/SERVEIS/Signatura-electronica-i-seguretat/CATCert), is a symbolic representation of the contents of the present report and it is not intended to update this report; nor must it be interpreted in such a manner, or be used for other purposes.

The relative effectiveness and significance of specific controls at Consorci AOC and their effect on the assessments of control risk for subscribers and relying parties are dependent on their interaction with the controls and other factors present in the sites of subscribers and the relying parties. We have performed no procedures to evaluate the effectiveness of controls at individual subscriber and relying parties locations.

This report does not include any professional opinion regarding the quality of Consorci AOC's services, beyond those covered by the Webtrust for Certification Authorities Criteria, nor the suitability of any of Consorci AOC's services for any customer's intended purposes



F. Mondragon, Auditor

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Management assertions on business practices and controls in relation to operations as Certification Services Provider, during the period 12.21.2013 to 12.20.2014.

December the 20th 2014,

The *Consorci d'Administració Oberta de Catalunya* (AOC Consortium) acts as Certification Services Provider by operation of Root Certification Authority "EC-ACC" and its intermediate Certification Authorities (CA) "EC-AL", Catalan Local Government; "EC-GENCAT" Generalitat of Catalonia, which includes "EC-SAFP," Secretary of Administration and Public Function; "EC-UR", Universities and Research, which includes "EC-URV," Rovira i Virgili University; "EC-idCAT" Citizens; and "EC-Parlament" Parliament of Catalonia), providing the following services:

Subscriber registration

Certificate issuance

Certificate renewal

Certificate distribution.

Certificate suspension.

Certificate revocation.

Certificate status information processing.

Keys and certificates lifecycle management.

To carry out the provision of certification services, the AOC Consortium is working with Registration Authorities (RA) for the identification of certificate applicants, in accordance with the provisions stated in the Certification Practice Statement (DPC - CPS) of each CA.

Management of the AOC Consortium is responsible for establishing and maintaining effective controls over the operations of CAs, including their business practices statements as CA, the integrity of the service (including controls to manage the lifecycle of the keys and certificates) and CAs environment controls. These controls include mechanisms to monitor and take actions to correct deficiencies.

There are some inherent limitations in controls, including the possibility of human error and the circumvention or override of controls. As a result, even effective controls can provide only reasonable assurance with respect to the operations of the AOC Consortium as a Certification Authority. Additionally, because of changes in conditions, the effectiveness of the controls may vary from time to time.

Management has evaluated the AOC Consortium controls over its operations as a CA by its Root and Intermediate CAs. Based on this evaluation, according to the AOC direction, during the period from 12/21/2013 to 12/20/2014:

- Business practices of life cycle management of certificates and keys, and practices about privacy of information were made public, and they provide such services in accordance with the disclosed practices.
- Effective controls have been maintained to provide reasonable assurance that:
  - Subscriber information is properly authenticated.
  - Integrity of cryptographic keys and corresponding certificates are established and protected throughout their life cycle.
  - Subscriber information and trusted parties is restricted to authorized personnel and protected from uses not specified in the AOC Consortium business practices statements.
  - The continuity of the operations management lifecycle of keys and certificates is mainteined; and
  - Operation, maintenance and development of the ECS systems tasks are properly authorized and performed to maintain the integrity thereof.

All in accordance with the WebTrust for Certification Authorities criteria, including the following AOC Consortum documents:

- Certification Practice Statement of CAs that make up the AOC Consortium certification hierarchy.
- Certificate Policies.

Published on the AOC Consortium website:

http://www.aoc.cat/Inici/SERVEIS/Signatura-electronica-i-seguretat/CATCert/Regulacio

And, more specifically, on the following aspects:

Service Integrity

- **Keys lifecycle management control:**
  - Generation of the keys to the EC.
  - Backup, restoration and storage of the CA keys.
  - Distribution of CA public keys.
  - Key escrow.
  - CA keys usage.
  - CA keys destruction.
  - CA keys archiving.
  - CA cryptographic hardware lifecycle management.
  - Subscriber keys management services.

- **Certificate lifecycle management control:**
  - Subscriber registration.
  - Certificate renewal.
  - Certificate renwal with keys renewal.
  - Certificate issuance.
  - Certificate Distribution.
  - Certificate Revocation.
  - Certificate Suspension.
  - Certificate status information processing.
  - ICC lifecycle management.

- **Environmental control:**
  - Certification Practice Statement and Certificate Policies management.
  - Security management.
  - Assets classificarion and management.
  - Personnel security.
  - Physical and environmental security.
  - Operations management.
  - Systems access management.
  - Systems maintenance and development.
  - Business continuity management.
  - Legal compliance and monitoring.
  - Events logs and audit trails.

And for the record, I electronically sign this document

Alex Pèlach Pàniker

AOC Consortium General Manager.