

(A free translation of the original in Portuguese)

ITI – Instituto Nacional de Tecnologia da Informação

**Independent auditor's
reasonable assurance report
June 30, 2013**



(A free translation of the original in Portuguese)

Independent auditor's reasonable assurance report

To the Management of
ITI – Instituto Nacional de Tecnologia da Informação
Brasília – DF

- 1 We have been engaged by the ITI – Instituto Nacional de Tecnologia da Informação to perform a reasonable assurance engagement on the design and implementation of the controls in operation on June 30, 2013, performed by the Root Certificate Authority (AC RAIZ) in conformity with the requirements of the DOC-ICP-01 - Statement of Certification Practices of the Root Certificate Authority of ICP-Brazil and the DOC-ICP-02 - Information Security Policy of ICP-Brazil, issued by the Brazilian Public Key Infrastructure (ICP-Brazil), which establishes standards for the performance of Root Certificate Authority activities described in Attachment I of this report for the Contingency site (located in Florianopolis, state of Santa Catarina) and the Production site (located in Brasilia, Federal District).

Management's responsibility

- 2 ITI Management is responsible for the implementation and operation of the controls performed by the AC RAIZ, in accordance with criteria defined in DOC-ICP-01 and DOC-ICP-02, as set out in Attachment I, as well as the accuracy of the information generated by the AC RAIZ.

Auditor's responsibility

- 3 Our responsibility is to issue a reasonable assurance report on the design and implementation of the controls in operation on June 30, 2013 for the Contingency site (located in Florianopolis, state of Santa Catarina) and the Production site (located in Brasilia, Federal District) in conformity with the requirements of DOC-ICP-01 and DOC-ICP-02, as set out in Attachment I of this report.

Procedures performed

- 4 Our reasonable assurance engagement was conducted in accordance with the Brazilian Standard NBC TO 3000, *Assurance Engagements Other than Audit and Review*, established by the Institute of Independent Auditors of Brazil (IBRACON) in conjunction with the Federal Accounting Council (CFC), for assurance engagements other than the audit of historical financial information, which is in accordance with the International Standard on Assurance Engagements (ISAE) 3000. This standard requires that we comply with ethical requirements and plan and perform the assurance engagement to obtain reasonable assurance on whether the design and implementation of the controls in operation on June 30, 2013 and performed by the AC RAIZ are in accordance in all material respects with the criteria described in Attachment I of this report.
- 5 A reasonable assurance engagement involves performing certain procedures to obtain sufficient and appropriate evidence on whether the design and implementation of the controls in operation on June 30, 2013 and performed by the AC RAIZ are in accordance with the criteria defined in DOC-ICP-01 and DOC-ICP-02, as set out in Attachment I of this report. The procedures selected depend on our judgment, including the assessment of the risks that the controls do not materially comply with the criteria.



ITI – Instituto Nacional de Tecnologia da Informação

- 6 Within the scope of our work, the following procedures were performed, among others: (a) planning our work; (b) obtaining an understanding of the design and implementation of the controls in operation on June 30, 2013 and performed by the AC RAIZ in conformity with the requirements of DOC-ICP-01 and DOC-ICP-02; (c) assessing the design of the controls; and (d) assessing the implementation in accordance with the criteria and procedures set out in Attachment I of this report.

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

Basis for qualified opinion

- 8 We have identified noncompliance with the criteria set out in Attachment I of this report with respect to the items described below:

- (i) Item 5.3.1 of DOC-ICP-01 and items 7.3.2, 7.3.4.1 and 7.3.4.2 of DOC-ICP-02, related to the admission process.
- (ii) Items 8.2.10 and 9.3.3.13 of DOC-ICP-02, related to the access to critical infrastructure components.
- (iii) Items 3.2.1, 3.2.2, 3.3.1 and 6.1.1.2 of DOC-ICP-01, related to the process of issuing digital certificates.
- (iv) Item 4.4.3.3 of DOC-ICP-01, related to the process of revocation of certificates.
- (v) Items 2.7.3 and 2.7.4 of DOC-ICP-01 and item 11.3 of DOC-ICP-02, related to the audits by Certificate Authorities (CAs).

Qualified opinion

- 9 In our opinion, except for the matters described in the “Basis for qualified opinion” paragraph, based on the reasonable assurance procedures set out in Attachment I of this report, the design and implementation of the controls in operation on June 30, 2013 for the Contingency site (located in Florianópolis, state of Santa Catarina) and the Production site (located in Brasília, Federal District) sites are in conformity with the requirements of DOC-ICP-01 and DOC-ICP-02, described in Attachment I of this report.

Emphasis

- 10 Any future projections based on this information are subject to the risk that, due to changes, the description may no longer reflect the existing controls. The control system is subject to inherent limitations, therefore, errors or frauds may occur and not be detected. Furthermore, future projections of any conclusions based on our findings are subject to the risk that the validity of these conclusions may be altered due to: (a) changes to the systems or controls, (b) changes in process requirements, or (c) changes required as a result of the time elapsed.



ITI – Instituto Nacional de Tecnologia da Informação

Restrictions on use and distribution

- 11 This report is intended for the use of ITI management. We permit disclosure of this report by ITI, at its own discretion, only if the report is disclosed in full to third parties who have sufficient understanding to consider it, and we do not assume or accept any responsibility to these third parties.

Brasília, September 16, 2013

PricewaterhouseCoopers
Auditores Independentes
CRC 2SP000160/O-5 "F" DF

Fabiano Ricardo Tessitore
Contador CRC 1SP216451/O-1 "S" DF

(A free translation of the original in Portuguese)

Attachment I

ITI – Instituto Nacional de Tecnologia da Informação

Assurance criteria

The objective of this Attachment I is to present the purpose, criteria and procedures used in this assurance engagement.

Purpose	
Assessment of the design and implementation of the controls performed by the Root Certificate Authority (AC RAIZ) in conformity with the requirements of the DOC-ICP-01 - Statement of Certification Practices of the Root Certificate Authority of ICP-Brazil and the DOC-ICP-02 - Information Security Policy of ICP-Brazil.	
Criterion	Procedure
<p>The minimum criteria for the assessment of compliance of the procedures and controls performed by the AC RAIZ at the Contingency and Production sites are defined in Attachment I of the Invitation for Competitive Selection Process, Electronic Bidding System Bid No. 30/2012 - Presidency of the Republic, Chief of Staff, Instituto Nacional de Tecnologia da Informação, described below:</p> <p>Contingency site</p> <p>DOC-ICP-01, items 4.6.4.1 - 4.6.4.2 - 4.6.4.3 - 5.1.8.</p> <p>DOC-ICP-02, items 10.3.1 - 10.3.2 - 13.2.1.</p> <p>Lifecycle of digital certificates</p> <p>DOC-ICP-01, items 2.8 - 3.1.8 - 3.2.1 - 3.3.1 - 3.4.1 - 3.4.2 - 4.1.2 - 4.2.4 - 4.4.1.2 - 4.4.2 - 4.4.3.1 - 4.4.3.2 - 4.4.3.3 - 4.4.9 - 6.1.1.1 - 6.1.1.2 - 6.1.1.3 - 6.1.3.1 - 6.1.3.2 - 6.1.4.1 - 6.1.5 - 6.1.6 - 6.1.7 - 6.1.8 - 6.1.9 - 6.2 - 6.2.1 - 6.2.2 - 6.2.3 - 6.2.4.1 - 6.2.4.2 - 6.2.6 - 6.2.7 - 6.2.8 - 6.2.9 - 6.3.1 - 6.3.2 - 6.4.1 - 6.4.2 - 6.5.1.1 - 6.8 - 7.1 - 7.1.1 - 7.1.2 - 7.1.3 - 7.1.4 - 7.2.3 - 7.3.1 - 7.3.1 - 7.3.2.</p> <p>Accreditation of the Certificate Authority (CA)</p> <p>DOC-ICP-01, items 2.1.1 - 5.3.1 - 5.3.6 - 5.3.8 - 6.2.3 - 6.2.4.1 - 6.2.4.2.</p> <p>DOC-ICP-02, items 3 - 6.1.2.</p> <p>People security</p> <p>DOC-ICP-01, items 4.5.1.3 - 5.2.1.1 - 5.2.1.2 - 5.2.1.6 - 5.2.2.1 - 5.2.2.2 - 5.2.3.1 - 5.2.3.2 - 5.3 -</p>	<p>(a) Obtain an understanding of the procedures and controls performed in the Contingency and Production sites by the AC RAIZ in conformity with the requirements of DOC-ICP-01 and DOC-ICP-02 for the following processes:</p> <ul style="list-style-type: none">. Contingency site;. Digital certificates lifecycle;. Accreditation of the Certificate Authority (CA);. People security;. Physical security;. Logical security;. Maintaining a Certificate Service Provider (CSP);. Maintaining repositories;. Information security;. Security of systems and applications. <p>(b) Perform audit procedures through inquiries, observation, inspection and reperformance, review of documents and information deemed necessary to assess the design and implementation of the controls adopted in connection with the processes identified in item (a) to comply with the requirements of DOC-ICP-01 and DOC-ICP-02.</p>

Attachment I

ITI – Instituto Nacional de Tecnologia da Informação

Assurance criteria

Purpose	
Assessment of the design and implementation of the controls performed by the Root Certificate Authority (AC RAIZ) in conformity with the requirements of the DOC-ICP-01 - Statement of Certification Practices of the Root Certificate Authority of ICP-Brazil and the DOC-ICP-02 - Information Security Policy of ICP-Brazil.	
Criterion	Procedure
(continued)	
5.3.1 - 5.3.3 - 5.3.4 - 5.3.6 - 5.3.7.	
DOC-ICP-02, items 6.1.3 - 6.1.4 - 6.1.5 - 6.3 - 7.3.1 - 7.3.2 - 7.3.3 - 7.3.4.1 - 7.3.4.2 - 7.3.5.1 - 7.3.5.2 - 7.3.6.1 - 7.3.6.2 - 7.3.6.3 - 7.3.7 - 7.3.8.1 - 7.3.8.2 - 7.3.8.3 - 7.3.8.4 - 7.3.9.1 - 7.3.9.2 - 7.3.10 - 7.3.11 - 7.4.1 - 7.4.2 - 7.4.3 - 7.4.4 - 7.4.5 - 8.2.1 - 10.2.1 - 10.2.2 - 13.2.3.	
Physical security	
DOC-ICP-01, items 4.5.1.2 - 5.1.1 - 5.1.2.1 - 5.1.2.2 - 5.1.3.1 - 5.1.3.2 - 5.1.4 - 5.1.5.1 - 5.1.5.2 - 5.2.3.1 - 6.5.1.1 - 6.5.1.2 - 6.5.1.3 - 6.7.	
DOC-ICP-02, items 8.2.10 - 8.2.11 - 8.2.13 - 8.2.14 - 8.2.15 - 8.2.16 - 8.2.17 - 8.2.2 - 8.2.3 - 8.2.4 - 8.2.5 - 8.2.6 - 8.2.7 - 8.2.8 - 8.2.9 - 9.3.3.2 - 9.3.3.11 - 9.3.3.13 - 9.3.3.14 - 9.3.3.27 - 9.3.3.28 - 9.3.5.2.	
Logical security	
DOC-ICP-01, items 2.1.5 - 2.6.3.1 - 2.6.3.2 - 2.6.4 - 4.5.1.2 - 4.5.1.3 - 4.5.2.1 - 4.5.2.2 - 4.5.3 - 4.5.4 - 4.5.5 - 4.5.6 - 4.5.7 - 4.5.8 - 4.6.1 - 4.6.2 - 4.6.4.1 - 4.6.4.2 - 4.6.4.3 - 4.8.1 - 5.1.1 - 5.1.2.1 - 5.1.2.2 - 5.1.6 - 5.1.7 - 5.2.2.2 - 5.2.3.1 - 5.2.3.2 - 5.3.6 - 6.2.2 - 6.2.4.1 - 6.2.4.2 - 6.2.6 - 6.2.7 - 6.2.8 - 6.2.9 - 6.3.1 - 6.3.2 - 6.4.2 - 6.5.1.1 - 6.5.1.2 - 6.5.1.3 - 6.6.2 - 6.7.	
DOC-ICP-02, items 6.1.5 - 6.1.6 - 9.2.3 - 9.3.1.2 - 9.3.1.3 - 9.3.1.5 - 9.3.2.1 - 9.3.2.2 - 9.3.2.3 - 9.3.2.5 - 9.3.2.8 - 9.3.2.9 - 9.3.3.1 - 9.3.3.2 - 9.3.3.3 - 9.3.3.4 - 9.3.3.6 - 9.3.3.7 - 9.3.3.9 - 9.3.3.10 - 9.3.3.12 - 9.3.3.15 - 9.3.3.16 - 9.3.3.17 - 9.3.3.18 - 9.3.3.19 - 9.3.3.20 - 9.3.3.22 - 9.3.3.23 - 9.3.3.24 - 9.3.3.25 - 9.3.3.26 - 9.3.3.27 - 9.3.3.28 - 9.3.3.29 - 9.3.3.30 - 9.3.4.1 - 9.3.4.2 - 9.3.4.3 - 9.3.4.4 - 9.3.4.5 - 9.3.4.6 - 9.3.4.7 - 9.3.4.8 - 9.3.4.9 - 9.3.4.10 - 9.3.4.11 - 9.3.4.12 - 9.3.4.13 - 9.3.4.14 - 9.3.4.15 - 9.3.4.16 - 9.3.5.1 - 9.3.5.2 - 9.3.5.3 - 9.3.5.12 - 9.3.6 - 13.2.4.	

Attachment I

ITI – Instituto Nacional de Tecnologia da Informação

Assurance criteria

Purpose	
Assessment of the design and implementation of the controls performed by the Root Certificate Authority (AC RAIZ) in conformity with the requirements of the DOC-ICP-01 - Statement of Certification Practices of the Root Certificate Authority of ICP-Brazil and the DOC-ICP-02 - Information Security Policy of ICP-Brazil.	
Criterion	Procedure
Maintaining a Certificate Service Provider (CSP) DOC-ICP-01, items 1.3.2 - 1.3.3 - 2.7.3 - 3.1.8 - 4.9. DOC-ICP-02, items 11.3. Maintaining repositories DOC-ICP-01, items 2.1.5 - 2.6.1.1 - 2.6.1.2 - 2.6.1.3 - 2.6.1.4 - 2.6.2 - 2.6.4 - 4.4.3.2 - 4.7.2 - 7.1.2. Information security DOC-ICP-01, items 4.5.1.2 - 4.5.2.2 - 4.5.3 - 4.5.4 - 4.5.5 - 4.5.6 - 4.5.7 - 4.5.8 - 4.6.1 - 4.6.2 - 4.6.3 - 4.6.4.1 - 4.6.4.2 - 4.6.4.3 - 4.6.5 - 4.6.6 - 4.9.1 - 5.1.6 - 5.1.7 - 5.3.8. DOC-ICP-02, items 6.2 - 6.3 - 6.4.1 - 6.4.2 - 6.4.3 - 6.4.4 - 8.2.12 - 9.2.1 - 9.2.5 - 9.3.3.9 - 9.3.5.9 - 9.3.5.10 - 12.1 - 12.2 - 12.3 - 12.4.1 - 12.4.1.2 - 12.4.1.3 - 12.5 - 13.2.2 - 13.2.4. Security of systems and applications DOC-ICP-01, items 4.4.1.2 - 4.4.3.2 - 4.5.1.2 - 4.5.1.3 - 4.5.3 - 4.5.4 - 4.5.7 - 4.5.8 - 4.6.2 - 4.6.5 - 6.1.3.1 - 6.1.3.2 - 6.2.2 - 6.4.1 - 6.5.1.1 - 6.5.1.2 - 6.5.1.3 - 6.6.1 - 6.6.2 - 6.7. DOC-ICP-02, items 9.3.1.1 - 9.3.1.2 - 9.3.1.3 - 9.3.1.4 - 9.3.1.5 - 9.3.2.3 - 9.3.2.4 - 9.3.2.5 - 9.3.2.6 - 9.3.2.7 - 9.3.2.9 - 9.3.3.3 - 9.3.3.4 - 9.3.3.17 - 9.3.5.4 - 9.3.5.5 - 9.3.5.8 - 9.3.5.11 - 10.3.1.	

* * *