Independent Auditors Report

Valencia, 11th April 2011

To the Management of Technology and Electronic Certification Agency

We have audited the Statements performed by the Technology and Electronic Certification Agency Management, (hereinafter, ACCV or ATCE) according its services as 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 from 1 of April 2010 to 31 March of 2011.

In this period, the ACCV:

- Disclosed its certificate and key life cycles management business and information privacy practices an provided such (ACCV’s CPS published at http://www.accv.es/quienes-somos/practicas-y-politicas-de-certificacion)
- Provided such services in accordance its disclosed practices.
- Maintained effective controls to provide reasonable assurance that:
  - Subscriber information was suitably authenticated by the registration activity, conducted by the ACCV itself;
  - The integrity of the keys and certificates administered by the ACCV 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 the ACCV Business Practice Statements.
  - Continuity of the keys and certificates life cycle management operations was maintained; and
  - CA systems development, maintenance and operations of the ACCV 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, CICA and IACJCE (Webtrust Program for Certification Authorities).

ACCV Management is responsible for its Statements. Our responsibility is to express an opinion on ACCV’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/CICA/IACJCE. 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;

- Performing such other procedures as we considered necessary in the circumstances.

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

In our opinion, for the period between 1 April 2010 and 31 March 2011, ACCVs Management Assertions regarding its Certification Authority Practices, are properly formulated in all material matters, in accordance with the AICPA/CICA WebTrust Program for Certification Authorities criteria.

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.

The WebTrust Seal of Assurance for Certification Authorities which appears on the ACCV website (http://www.accv.es), 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 ACCV 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 ACCV’s services, beyond those covered by the Webtrust for Certification Authorities Criteria, nor the suitability of any of ACCV’s services for any customer’s intended purposes.
Juan Jorda Samper
Auditor
DNB
Declarations by the Directors regarding their Business Practices and Controls in relation to operations as a Certification Authority during the period from 1 April 2010 to 31 March 2011

11th April of 2011

The Technology and Electronic Certification Agency (hereinafter, ACCV) operates as a Root Certification Authority (CA) through ACCV RootCA, and as a Delegated Certification Authority linked to the abovementioned 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, ACCVCA2 and ACCV-CA3. On the basis of said evaluation, in the opinion of the ACCV’s Management, during the period between 1 April 2010 and 31 March 2011:

- 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 authorized 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 authorized 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/quienes-somos/practicas-y-politicas-de-certificacion/):

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

**Integrity in the Service:**

- 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.

- 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).

- 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