

REPORT OF INDEPENDENT ACCOUNTANT

To the management of Agence Nationale de Certification Electronique ("ANCE" or "TunTrust"):

Scope

We have been engaged, in a reasonable assurance engagement, to report on Agence Nationale de Certification Electronique (ANCE or TunTrust) management's [statement](#) that for its Certification Authority (CA) operations in Ariana, Tunisia, as of 23 September 2022 for its CA as enumerated in [Attachment A](#), TunTrust has:

- disclosed its business, key lifecycle management, certificate lifecycle management, and CA environmental control practices in its Certificate Policies and Certification Practice Statements as enumerated in [Attachment B](#)
- suitably designed and placed into operation controls to provide reasonable assurance that TunTrust provides its services in accordance with its Certificate Policies and Certification Practice Statements
- suitably designed and placed into operation, controls to provide reasonable assurance that the integrity of keys and certificates it manages is established and protected throughout their lifecycles;
- suitably designed and placed into operation, controls to provide reasonable assurance that:
 - logical and physical access to CA systems and data is restricted to authorised individuals;
 - the continuity of key and certificate management operations is maintained; and
 - CA systems development, maintenance, and operations are properly authorised and performed to maintain CA systems integrity

in accordance with the [WebTrust Principles and Criteria for Certification Authorities v2.2.2](#).

TunTrust does not escrow its CA keys, storage and recovery services, does not provide subordinate CA certification, does not provide certificate suspension services, does not provide integrated circuit card management services, and does not provide third-party subordinate CA or cross certificate issuance or management. Accordingly, our procedures did not extend to controls that would address those criteria

Certification authority's responsibilities

TunTrust's management is responsible for its statement, including the fairness of its presentation, and the provision of its described services in accordance with the WebTrust Principles and Criteria for Certification Authorities Version 2.2.2

Our independence and quality control

We have complied with the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies International Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements* and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Practitioner's responsibilities

Our responsibility is to express an opinion on management's statement based on our procedures. We conducted our procedures in accordance with International Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, issued by the International Auditing and Assurance Standards Board. This standard requires that we plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, management's statement is fairly stated, and, accordingly, included:



- (1) obtaining an understanding of TunTrust's key and certificate lifecycle management business practices and its controls over key and certificate integrity, over the authenticity and confidentiality of subscriber and relying party information, over the continuity of key and certificate lifecycle management operations and over development, maintenance and operation of systems integrity;
- (2) evaluating suitability of the design of the controls; and
- (3) performing such other procedures as we considered necessary in the circumstances.

We did not perform procedures to determine operating effectiveness of controls for any period. Accordingly, we express no opinion on the operating effectiveness of any aspects of TunTrust control, individually or in aggregate.

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

Suitability of controls

The suitability of the design of the controls at TunTrust 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 suitability of the design of the controls at individual subscriber and relying party locations.

Inherent limitations

There are inherent limitations in the effectiveness of any system of internal control, including the possibility of human error and the circumvention of controls. For example, because of their nature, controls may not prevent, or detect unauthorised access to systems and information, or failure to comply with internal and external policies or requirements. Also, the projection to the future of any conclusions based on our findings is subject to the risk that controls may become ineffective.

Practitioner's opinion

In our opinion, as of 23 September 2022, TunTrust management's statement, as referred to above, is fairly stated, in all material respects, in accordance with the WebTrust Principles and Criteria for Certification Authorities Version 2.2.2

This report does not include any representation as to the quality of TunTrust's services beyond those covered by the WebTrust Principles and Criteria for Certification Authorities Version 2.2.2, nor the suitability of any of TunTrust's services for any customer's intended purpose.

A handwritten signature in black ink that reads "Deloitte LLP". The signature is written in a cursive, slightly stylized font.

Deloitte LLP
Chartered Professional Accountants
Toronto, Ontario, Canada
08 November 2022



ATTACHMENT A

CA IDENTIFYING INFORMATION

CA #	Cert #	Subject	Issuer	Serial Number	Key Type	Signature Algorithm	Hash Algorithm	Not Before	Not After	Key Usage	Subject Key Identifier	SHA256 Fingerprint
1	1	C = TN O = AGENCE NATIONALE DE CERTIFICATION ELECTRONIQUE CN = TnTrust Root CA - G1	C = TN O = AGENCE NATIONALE DE CERTIFICATION ELECTRONIQUE CN = TnTrust Root CA - G1	3c892671a75cecc d6a9c208028470a 2dd39ff676	RSA 8192- bit	sha512With RSAEncrypti on	sha512	Wednesday, September 21, 2022 16:27:45 GMT	Saturday, September 21, 2047 16:27:45 GMT	Certificate Sign, CRL Sign	cba52528433e52e3554672793d6ffca95904e b56	54e84a8e9da7f3bb14f35c7f9c314b6eab2739eb8086c8000f00c0993c3e694c
2	1	C = TN O = AGENCE NATIONALE DE CERTIFICATION ELECTRONIQUE CN = TnTrust CA - QSign1	C = TN O = AGENCE NATIONALE DE CERTIFICATION ELECTRONIQUE CN = TnTrust Root CA - G1	63ad026b2f40b52 6906c38d0e6d2ad 8b3df29e30	RSA 4096- bit	sha256With RSAEncrypti on	sha256	Wednesday, September 21, 2022, 17:57:31 GMT	Sunday, September 21, 2042, 17:57:31 GMT	Certificate Sign, CRL Sign	48c0c1b5b68b123614366609a8cb255dba216 978	a088363a6b1927e271e184c6f73cf5999f190e6a4a205a4182e017f8121d6331



ATTACHMENT B

TUNTRUST CERTIFICATE POLICY AND CERTIFICATION PRACTICE STATEMENT

CP/CPS Name	Version	Date
TnTrust Sign PKI Certificate Policy / Certification Practice Statement	01	23-Sep-2022

TUNTRUST MANAGEMENT'S STATEMENT

Agence Nationale de Certification Electronique (« ANCE » or « TunTrust ») operates the Certification Authority (CA) services known as Certification Authority ("CA").

The management of TunTrust is responsible for establishing and maintaining effective controls over its CA operations, including its CA business practices disclosure, CA business practices management, CA environmental controls, CA key lifecycle management controls, and certificate lifecycle management controls. These controls contain monitoring mechanisms, and actions are taken to correct deficiencies identified.

There are inherent limitations in any controls, including the possibility of human error, and the circumvention or overriding of controls. Accordingly, controls placed into operation can only provide reasonable assurance with respect to TunTrust's Certification Authority operations.

TunTrust management has assessed its disclosures of its certificate practices and controls over its CA services. Based on that assessment, in TunTrust management's opinion, in providing its Certification Authority (CA) services in Tunisia as of 23 September, TunTrust has:

- disclosed its business, key lifecycle management, certificate lifecycle management, and CA environmental control practices in its Certificate Policies Certification Practice Statements as enumerated in its: TnTrust Sign PKI Certificate Policy / Certification Practice Statement V01, 23 September 2022 ("CP/CPS")
- suitably designed and placed into operation controls to provide reasonable assurance that TunTrust provides its services in accordance with its Certificate Policies and Certification Practice Statements
- suitably designed and placed into operation controls to provide reasonable assurance that the integrity of keys and certificates it manages is established and protected throughout their lifecycles;
- suitably designed and placed into operation controls to provide reasonable assurance that:
 - logical and physical access to CA systems and data is restricted to authorised individuals;
 - the continuity of key and certificate management operations is maintained; and
 - CA systems development, maintenance, and operations are properly authorised and performed to maintain CA systems integrity.

in accordance with the [WebTrust Principles and Criteria for Certification Authorities v2.2.2](#), including the following:

CA Business Practices Disclosure

- Certification Practice Statement (CPS)

CA Business Practices Management

- Certification Policy Management

CA Environmental Controls

- Security Management
- Asset Classification and Management
- Personnel Security
- Physical and Environmental Security
- Operations Management
- System Access Management
- System Development, Maintenance, and Change Management
- Disaster Recovery, Backups, and Business Continuity Management
- Monitoring and Compliance
- Audit Logging

CA Key Lifecycle Management Controls

- CA Key Generation
- CA Key Storage, Backup, and Recovery
- CA Public Key Distribution
- CA Key Usage
- CA Key Destruction
- CA Key Compromise
- CA Cryptographic Hardware Lifecycle Management
- CA Key Transportation
- CA Key Migration

TunTrust does not escrow its CA keys, storage and recovery services, does not provide integrated circuit card management services, and does not provide third-party subordinate CA or cross certificate issuance or management.

Ramzi Khlif
Agence Nationale de Certification Electronique
8 November 2022

