



Report of Independent Certified Public Accountant

To the management of the Ministry of Health and Welfare :

We have examined the assertion by the management of Ministry of Health and Welfare (MoHW) that in providing its Health Certification Authority (HCA) SSL services in Taipei and Taichung, Taiwan, during the period from September 1, 2016 through June 30, 2017, MoHW has:

- Disclosed its Certificate practices and its commitment to provide SSL Certificates in conformity with the applicable CA/Browser Forum Guidelines;
- Maintained effective controls to provide reasonable assurance that:
 - The Certificate Policy and/or Certificate Practice Statement are available on a 24x7 basis and updated annually;
 - Subscriber information was properly collected, authenticated (for the registration activities performed by the CA, Registration Authority (RA) and subcontractor) and verified;
 - The integrity of keys and certificates it manages was established and protected throughout their life cycles;
 - Logical and physical access to CA systems and data



was restricted to authorized individuals;

- The continuity of key and certificate management operations was maintained; and
- CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity.

for HCA and Government Root Certification Authority (GRCA), based on the WebTrust for Certification Authorities – SSL Baseline with Network Security Version V2.0.

The management of the MoHW is responsible for its assertion. Our responsibility is to express an opinion on management assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and accordingly, included (1) obtaining an understanding of HCA key and SSL certificate life cycle management business practices and its controls over key and SSL certificate integrity, over the continuity of key and certificate life cycle management operations, and over the development, maintenance, and operation of systems integrity; (2) selectively testing transactions executed in accordance with disclosed key and certificate life cycle management business and information privacy practices; (3) testing and evaluating the operating effectiveness of the controls; and (4) performing such other procedures as we considered necessary in the



circumstances.

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

In our opinion, for the period from September 1, 2016 through June 30, 2017, the MoHW management's assertion, as set forth in the first paragraph, is fairly stated, in all material respects, based on the WebTrust for Certification Authorities – SSL Baseline with Network Security Version V2.0, except HCA did not complete transition of OSCP responder certificate from SHA1 to SHA2 until September 28, 2017.

Because of inherent limitations in controls, errors or fraud may occur and not be detected. Furthermore, the projection of any conclusions, based on our findings, to future periods is subject to the risk that (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 relative effectiveness and significance of specific controls at the HCA 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 effectiveness of controls at individual subscriber and relying party locations.



This report does not include any representation as to the quality of the HCA services beyond those covered by the WebTrust for Certification Authorities - SSL Baseline with Network Security Version V2.0., or the suitability of any of HCA services for any customer's intended purpose.

A handwritten signature of the KPMG firm, written in a cursive, stylized font. The signature is located in the lower-left quadrant of the page.

KPMG

Certified Public Accountants

Taiwan

October 3, 2017