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Management of Impression Signatures
Impression Signatures (Pty) Ltd
Waterfall Office Park, Howick Close
Allandale Road & Bekker Road
Midrand
1686

Your ref RA / WebTrust
Assessment 2019
Our ref IS_RA Assurance
Report

27 June 2020

Independent Assurance Report

To the Management of Impression Signatures (Pty) Ltd ("Impression Signatures"):

Scope

We have been engaged to provide a reasonable assurance opinion covering the period from 01 September 2019 to 13 December 2019, on Impression Signatures (Pty) Ltd's ("Impression Signatures") management's assertion of its Registration Authority (RA) business practices disclosures, RA business practices management, RA environmental controls, RA subscriber key life cycle management controls and RA certificate lifecycle management controls that have been implemented and are in operation at Impression Signatures (Pty) Ltd, Waterfall Office Park, Howick Close, Allandale Road & Bekker Road, Midrand. Impression Signatures has:

- Disclosed in its Certification Practice Statement (CPS) those business practices required by the relevant provisions of the Certificate Authority's (CA's) business practices disclosures in the CA's Certificate Policy (CP) and CPS;
- Disclosed in its CPS any additional business practices undertaken that were not contained in the CA's business practice disclosure relevant to comply with WebTrust Principles and Criteria for Registration Authorities, Version 1.0, and those provisions contained within Chapter 3 of the Accreditation Regulations of the Electronic Communications and Transaction Act of 2002;



- Maintained effective controls to provide reasonable assurance that it provided its services in accordance with its CPS;
- Maintained effective controls to provide reasonable assurance that:
 - logical and physical access to RA systems and data was restricted to authorised individuals;
 - the continuity of RA operations is maintained; and
 - systems development, maintenance and operations were properly authorised and performed to maintain RA systems integrity;
- Maintained effective controls to provide reasonable assurance that subscriber information was properly authenticated (for the registration activities performed by Impression Signatures);

in accordance with WebTrust Principles and Criteria for Registration Authorities, Version 1, and those provisions contained within Chapter 3 of the Accreditation Regulations of the Electronic Communications and Transaction Act of 2002.

Furthermore, Impression Signatures specifically asserts that, for the period 1 September 2019 to 13 December 2019, it has:

- Maintained effective controls to provide reasonable assurance that the integrity of subscriber keys it manages is established and protected throughout their life cycles in accordance with those provisions contained within Chapter 3 of the Accreditation Regulations of the Electronic Communications and Transaction Act of 2002.

Impression Signatures did not generate or sign certificates. Accordingly, our procedures did not extend to controls that would address these criteria. Furthermore, Impression Signatures provided RA services under the GlobalSign Certification Authority (CA). Our procedures did not extend to the controls exercised by the CA.

We are aware that RA's may delegate functions and corresponding authority to local registration authorities (LRA)'s. Our procedures did not extend to any of the procedures or controls performed by LRA's.

Registration authority's responsibilities

Impression Signatures' management is responsible for their assertion, including the fairness of its presentation, and the provision of its described services in accordance with the WebTrust Principles and Criteria for Registration Authorities, Version 1.0, and those provisions contained within Chapter 3 of the Accreditation Regulations of the Electronic Communications and Transaction Act of 2002.



Our independence and quality control

We have complied with the independence and other ethical requirements of the *Code of Professional Conduct for Registered Auditors* issued by the Independent Regulatory Board for Auditors (IRBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. The IRBA Code is consistent with the corresponding sections of the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)*.

The firm applies International Standard on Quality Control 1, 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 a reasonable assurance opinion on the Impression Signatures management's assertion based on our procedures. We conducted our engagement 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 assertion is fairly stated, and, accordingly, included:

- obtaining an understanding of Impression Signatures' RA business practices disclosures, RA business practices management, RA environmental controls, RA subscriber key life cycle management controls and RA certificate lifecycle management controls;
- selectively testing transactions executed in accordance with disclosed key and certificate lifecycle management business practices;
- testing and evaluating the operating effectiveness of the above controls; and,
- performing such other procedures as we considered necessary in the circumstances.

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

Relative effectiveness of controls

The relative effectiveness and significance of specific controls at Impression Signatures 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 will not perform any procedures to evaluate the effectiveness of controls at individual subscriber and relying party locations.



Inherent limitations

Because of the nature and inherent limitations of controls, Impression Signatures' ability to meet the aforementioned criteria may be affected. For example, controls may not prevent, or detect and correct, error, fraud, unauthorised access to systems and information, or failure to comply with internal and external policies or requirements. Also, the projection of any conclusions based on our findings to future periods is subject to the risk that changes may alter the validity of such conclusions.

Reasonable assurance opinion

In our opinion, throughout the period 01 September 2019 to 13 December 2019, Impression Signatures management's assertion, as referred to above, is fairly stated, in all material respects, in accordance with WebTrust Principles and Criteria for Registration Authorities, Version 1, and those provisions contained within Chapter 3 of the Accreditation Regulations of the Electronic Communications and Transaction Act of 2002.

This report does not include any representation as to the quality of Impression Signatures' services beyond those covered by the WebTrust Principles and Criteria for Registration Authorities, Version 1, and those provisions contained within Chapter 3 of the Accreditation Regulations of the Electronic Communications and Transaction Act of 2002, nor the suitability of any of Impression Signatures' services for any customer's intended purpose.

Restriction on use

We understand that our reasonable assurance opinion will be shared with the South African Accreditation Authority (SAAA) as required for Impression Signatures' accreditation with SAAA and may not be suitable for any other purpose. This report is also intended for customers who have used Impression Signatures' services who have a sufficient understanding to consider it, along with other information including information about controls operated by customers themselves, when obtaining an understanding of customers' information systems. Distribution to any other parties requires our prior written consent.



Impression Signatures (Pty) Ltd
Independent Assurance Report

Yours sincerely

KPMG Inc.

A handwritten signature in black ink, appearing to read 'Devon C Duffield'. The signature is fluid and cursive, with a horizontal line underneath.

Per Devon C Duffield
Chartered Accountant (SA)
Registered Auditor
Director