



REPORT OF THE INDEPENDENT ACCOUNTANT

To the management of Comsign Ltd. ("Comsign"):

We have examined Comsign management's assertion that for its Certification Authority (CA) operations at the Atidim Teach Park, building #4 Tel-Aviv, Israel, throughout the period from April 27, 2018 through April 26, 2019, for its self-signed Root Keys CAs as enumerated in "Attachment A" Comsign has:

- disclosed its business, key lifecycle management, certificate lifecycle management, and CA environment control practices in its:
 - Comsign's Certification Practice Statement (CPS) Version 4.2 ([English Version](#))
 - Comsign's Certification Practice Statement (CPS) Version 3.1.1 ([Hebrew Version](#))
- maintained effective controls to provide reasonable assurance that:
 - Comsign provides its services in accordance with its Certification Practice Statement.
- maintained effective controls to provide reasonable assurance that:
 - the integrity of keys and certificates it manages is established and protected throughout their lifecycles;
 - the integrity of subscriber keys and certificates it manages is established and protected throughout their lifecycles;
 - subscriber information is properly authenticated (for the registration activities performed by Comsign; and
 - subordinate CA certificate requests are accurate, authenticated, and approved
- maintained effective controls to provide reasonable assurance that:
 - logical and physical access to CA systems and data is restricted to authorized individuals;
 - the continuity of key and certificate management operations is maintained; and
 - CA systems development, maintenance, and operations are properly authorized and performed to maintain CA systems integrity

Based on the [WebTrust Principles and Criteria for Certification Authorities v2.1](#), Comsign's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

The relative effectiveness and significance of specific controls at Comsign 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. Our examination did not extend to controls at individual subscriber and relying party locations and we have not evaluated the effectiveness of such controls.

Comsign makes use of external registration authorities for specific subscriber registration activities as disclosed in Comsign's business practices. Our examination did not extend to the controls exercised by these external registration authorities.

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www.bdo.co.il | בקרו באתר שלנו: bdo@bdo.co.il | דוא"ל: 6618001, תל אביב, דרך מנחם בגין 48, בית אמות BDO, משרד ראשי: 03-6386868

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Comsign does not escrow its CA keys, does not transport its CA keys, does not provide certificate rekey services, and does not provide Subscriber key escrow services, does not provide subscriber key management services, does not provide OCSP services and does not provide subscriber key storage and recovery services. Accordingly, our examination did not extend to controls that would address those criteria.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Because of the nature and inherent limitations of controls, Comsign's ability to meet the aforementioned criteria may be affected. For example, controls may not prevent, or detect and correct, error, fraud, unauthorized 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.

In our opinion management's assertion, as referred to above, is fairly stated, in all material respects.

This report does not include any representation as to the quality of Comsign's services than its CA operations at Atidim Teach Park, building #4 Tel-Aviv, Israel, nor the suitability of any of Comsign's services for any customer's intended purpose.

Comsign's use of the WebTrust for Certification Authorities Seal constitutes a symbolic representation of the contents of this report and it is not intended, nor should it be construed, to update this report or provide any additional assurance.

Ziv Haft
Ziv Haft

Certified Public Accountants (Isr.)
BDO Member Firm

Tel-Aviv, Israel
April 26, 2019

אילת | נצרת עילית | מודיעין עילית | פתח תקווה | קרית שמונה | בני ברק | באר שבע | חיפה | ירושלים | תל אביב
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Attachment A

	Comsign Global Root CA	ComSign International Root CA
Signature hash algorithm	SHA256	SHA256
Issuer	C = IL O = ComSign Ltd. CN = ComSign Global Root CA	C = IL O = ComSign Ltd. CN = ComSign International Root CA
Thumbprint	ae 3b 31 bf 8f d8 91 07 9c f1 df 34 cb ce 6e 70 d3 7f b5 b0	f6 96 55 b5 e7 4b 5d ee 56 7f dd ba eb 31 6f 6c 73 fd 53 d3

	ComSign ISA Global CA	ComSign Corporations CA	ComSign Professionals CA
Signature hash algorithm	SHA256	SHA256	SHA256
Issuer	C = IL O = ComSign Ltd. CN = ComSign Global Root CA	C = IL O = ComSign Ltd. CN = ComSign Global Root CA	C = IL O = ComSign Ltd. CN = ComSign Global Root CA
Thumbprint	89 b6 83 25 d6 c6 bd 4a 46 03 8e 10 20 29 5e 4a 11 09 63 57	08 d4 48 db 12 a0 ca 75 2c a5 46 7d 1f 07 d3 70 1a 15 d5 9c	cf 9e 32 5f e3 fd 2d d6 af 08 8d e4 87 07 fa 10 83 93 41 00

	Comsign IDF CA
Signature hash algorithm	SHA256
Issuer	C = IL O = ComSign Ltd. CN = ComSign Global Root CA
Thumbprint	63 77 0d 6a 7a 5e 53 13 86 0b 9e 68 b0 ef 81 93 40 95 bf 0a

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**Assertion of Management as to
its Disclosure of its Business Practices and its Controls Over
its Certification Authority Operations
during the period from April 27, 2018 through April 26, 2019**

April 26, 2019

Comsign operates as a Certification Authority ("CA") for the Root Keys: "Comsign Global Root CA" and "Comsign International Root CA"; Subordinate CAs: ComSign ISA Global CA, ComSign Corporations CA, ComSign Professionals CA and Comsign IDF CA.

Comsign's CA Ltd. services provide the following certification authority activities :

Comsign Ltd. ("Comsign") operates the Certification Authority (CA) services known as (see attachment A included in audit report), and provides the following CA services:

- Subscriber Registration
- Certificate Renewal
- Certificate Issuance
- Certificate Revocation
- Certificate suspension
- Certificate Validation
- Certificate Status Information Processing, and
- Subscriber key generation.

The management of Comsign is responsible for establishing and maintaining effective controls over its CA operations, including its CA business practices disclosure on its website, CA business practice management, CA environmental controls, CA life cycle management controls, certificate lifecycle management controls, and subordinate CA certificate lifecycle management controls. These controls contain monitoring mechanisms and actions 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, even effective controls can provide only reasonable assurance with respect to Comsign's CA operations. Furthermore, because of changes in conditions, the effectiveness of controls may vary over time.

Comsign management has assessed its disclosure of its certificate practices and controls over its CA services. Based on that assessment, in Comsign Management's opinion, in providing its Certification Authority (CA) services at the Atidim Teach Park, building #4 Tel-Aviv, Israel location throughout the period from April 27, 2018 through April 26, 2019, Comsign has :

- disclosed its business, key life cycle management, certificate life cycle management and CA environmental control practices in its:
 - Comsign's Certification Practice Statement (CPS) Version 4.2 ([English Version](#)).
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- maintained effective controls to provide reasonable assurance that:
 - Comsign provides its services in accordance with its Certification Practice Statement.
- maintained effective controls to provide reasonable assurance that:
 - the integrity of the keys and certificates it manages is established and protected throughout their life cycles;
 - the integrity of subscriber keys and certificates it manages is established and protected throughout their life cycles; and
 - Subscriber information is properly authenticated (for the registration activities performed by Comsign).
- maintained effective controls to provide reasonable assurance that:
 - logical and physical access to CA systems and data is restricted to authorized individuals;
 - the continuity of key and certificate management operations is maintained; and
 - CA systems development, maintenance and operations are properly authorized and performed to maintain CA systems integrity.

based on the [AICPA/CICA WebTrust - Trust Services Criteria for Certification Authorities v2.1](#), including the following :

CA Business Practices Disclosure

- Certificate Practice Statement (CPS)

CA Business Practices Management

- Certificate Policy Management
- Certification Practice Statement Management

CA Environmental Controls

- Security Management
- Asset Classification and Management
- Personnel Security
- Physical & Environmental Security
- Operations Management
- System Access Management

- Systems Development and Maintenance
- 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 Archival and Destruction
- CA Key Compromise
- CA Cryptographic Hardware Lifecycle Management

Subscriber Key Lifecycle Management Controls

- CA-Provided Subscriber Key Generation Services
- Integrated Circuit Card (ICC) Lifecycle Management
- Requirements for Subscriber Key Management

Certificate Life Cycle Management Controls

- Subscriber Registration
- Certificate Renewal
- Certificate Issuance
- Certificate Distribution
- Certificate Revocation
- Certificate Suspension
- Certificate Validation

Subordinate CA Certificate Lifecycle Management Controls

- Subordinate CA Certificate Lifecycle Management

Zeev Shetach
Zeev Shetach, CEO
Comsign Ltd.

April 26, 2019