Report of Independent Accountants

To the Management of Govern d'Andorra

We have examined the accompanying assertion made by the management of Govern d'Andorra, titled "***Management's Assertion Regarding the Effectiveness of Its Controls Over its Certification Authority Services. Based on the Trust Services Principles and Criteria for Certification Authorities Version 2.2***" that provides its Certification Authority (CA) services at Spain for the Root CA and Subordinate CAs referenced in Appendix A during the period from January 17th 2020 through January 16th 2021. Govern d'Andorra has:

- Disclosed its business, key lifecycle management, certificate lifecycle management, and CA environmental control practices in its:

CPS Name	OID	CPS Link
Declaración de Prácticas de Certificación	1.3.6.1.4.1.17326.10.1.1	Declaració de pràctiques de certificació PKI Administrtació Pública andorrana v2.2 (2020) (English)
Certificate Name	**OID**	**CP Link**
Persona física ciutadà en DSCF – Autenticació	2.16.20.2.1.3.1.1.1	Certificats persones físiques
Persona física ciutadà en programari	2.16.20.2.1.3.1.1.2	Certificats persones físiques
Persona física ciutadà en DSCF – Signatura	2.16.20.2.1.3.1.1.3	Certificats persones físiques
Segell d'empresa (persona jurídica) en HSM – Autenticació	2.16.20.2.1.3.1.2.1	Certificats persones jurídiques
Segell d'empresa (persona jurídica) en programari	2.16.20.2.1.3.1.2.2	Certificats persones jurídiques
Segell d'empresa (persona jurídica) en HSM – Segell electrònic	2.16.20.2.1.3.1.2.3	Certificats persones jurídiques
Representant de persona física en DSCF / jurídica en HSM – Autenticació	2.16.20.2.1.3.1.3.1	Certificats persones jurídiques Certificats persones físiques
Representant de persona física / jurídica en programari	2.16.20.2.1.3.1.3.2	Certificats persones jurídiques Certificats persones físiques
Representant de persona física en DSCF – Signatura / jurídica en HSM – Segell electrònic	2.16.20.2.1.3.1.3.3	Certificats persones físiques
Persona física al servei d'una organització en DSCF – Autenticació	2.16.20.2.1.3.1.4.1	Certificats persones físiques
Persona física al servei d'una organització en programari	2.16.20.2.1.3.1.4.2	Certificats persones físiques
Persona física al servei d'una organització en DSCF – Signatura	2.16.20.2.1.3.1.4.3	Certificats persones físiques
Persona física al servei de l'administració en DSCF – Autenticació	2.16.20.2.1.3.1.5.1	Certificats persones físiques

Persona física al servei de l'administració en programari	2.16.20.2.1.3.1.5.2	Certificats persones físiques
Persona física al servei de l'administració en DSCF – Signatura	2.16.20.2.1.3.1.5.3	Certificats persones físiques
Persona física professional col·legiat en DSCF – Xifrat	2.16.20.2.1.3.1.11.1	Certificats persones físiques
Persona física al servei de l'administració en DSCF – Xifrat	2.16.20.2.1.3.1.11.1	Certificats persones físiques
Persona física professional / col·legiat en DSCF – Autenticació	2.16.20.2.1.3.1.12.1	Certificats persones físiques
Persona física professional / col·legiat en programari	2.16.20.2.1.3.1.12.2	Certificats persones físiques
Persona física professional / col·legiat en DSCF – Signatura	2.16.20.2.1.3.1.12.3	Certificats persones físiques
Persona física professional / no col·legiat en DSCF – Autenticació	2.16.20.2.1.3.1.12.4	Certificats persones físiques
Persona física professional / no col·legiat en programari	2.16.20.2.1.3.1.12.5	Certificats persones físiques
Persona física professional / no col·legiat en DSCF – Signatura	2.16.20.2.1.3.1.12.6	Certificats persones físiques

- Maintained effective controls to provide reasonable assurance that:
  - Govern d'Andorra - CA's Certification Practice Statement(s) is(are) consistent with its Certificate Policy(ies)]
  - Govern d'Andorra - CA provides its services in accordance with its Certificate Policy(ies) (if applicable) and Certification Practice Statement(s)

- 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 Govern d'Andorra-CA); 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 American Institute of Certified Public Accountants (AICPA)'s Trust Services Principles and Criteria for Certification Authorities 2.2

Govern d'Andorra´s management is responsible for its assertion and for specifying the aforementioned Criteria. Our responsibility is to express an opinion on management's assertion based on our examination.

Govern d'Andorra´s makes use of external registration authorities for specific subscriber registration activities as disclosed in Govern d'Andorra business practice disclosures. Our examination did not extend to the controls of external registration authorities.

Govern d'Andorra´s does not escrow its CA keys, does not provide subscriber key generation services, and does not provide certificate suspension 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 AICPA. Those standards require that we plan and perform our 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, which includes: (1) obtaining an understanding of Govern d'Andorra´s key and certificate life cycle management business practices, policies, processes and controls, and its suitability of the design and implementation of the controls intended to achieve the Criteria and examining evidence supporting management's assertion and performing such other procedures over key and certificate integrity, over the authenticity and confidentiality of subscriber and relying party information, over the continuity of key and certificate life cycle management operations, and over the development, maintenance and operation of systems integrity as we considered necessary in the circumstances; (2) selectively testing transactions executed in accordance with disclosed key and certificate life cycle management business practices; (3) testing and evaluating the operating effectiveness of the controls; and (4) performing such other procedures as we considered necessary in the circumstances. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, 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.

The relative effectiveness and significance of specific controls at Govern d'Andorra´s 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.

Our examination was not conducted for the purpose of evaluating Govern d'Andorra´s cybersecurity risk management program. Accordingly, we do not express an opinion or any other form of assurance on its cybersecurity risk management program.

There are inherent limitations in the effectiveness of any system of internal control, including the possibility of human error and the circumvention of controls. Because of inherent limitations in its internal control, Govern d'Andorra may achieve reasonable, but not absolute assurance that all security events are prevented and, for those controls may provide reasonable, but not absolute assurance that its commitments and system requirements are achieved. 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.

Examples of inherent limitations of internal controls related to security include (a) vulnerabilities in information technology components as a result of design by their manufacturer or developer; (b) breakdown of internal control at a vendor or business partner; and (c) persistent attackers with

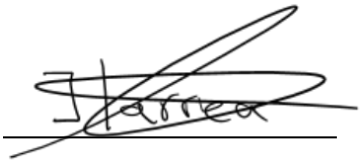
the resources to use advanced technical means and sophisticated social engineering techniques specifically targeting the entity. Furthermore, the projection of any evaluations of effectiveness to future periods is subject to the risk that controls may become inadequate because of changes in conditions, that the degree of compliance with such controls may deteriorate, or that changes made to the system or controls, or the failure to make needed changes to the system or controls, may alter the validity of such evaluations.

In our opinion, Govern d'Andorra´s management's assertion referred to above, is fairly stated, in all material respects, based on the aforementioned criteria.

The WebTrust seal of assurance for Certification Authority on Govern d'Andorra´s website 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.

This report does not include any representation as to the quality of Govern d'Andorra's CA services beyond those covered by the Trust Services Principles and Criteria for Certification Authorities 2.2 criteria, or the suitability of any of Govern d'Andorra services for any customer's intended purpose.

EY TRANSFORMA SERVICIOS DE CONSULTORIA, S.L.



Josu Larrea
Associate Partner

June 21, 2021

Appendix A:

Root/Subordinate Name	Serial Number	SKI	SHA Fingerprint - 256
CN=Global Chambersign Root - 2008, O=AC Camerfirma S.A., serialNumber=A82743287, L=Madrid (see current address at www.camerfirma.com/address), C=EU	C9 CD D3 E9 D5 7D 23 CE	B9:09:CA:9C:1E:DB:D3:6C:3A:6B:AE:ED:54:F1:5B:93:06:35:2E:5E	136335439334A7698016A0D324DE72284E079D7B5220BB8FBD747816EEBEBACA
CN=Entitat de Certificació de l'Administració Pública Andorrana-19, L=Andorra la Vella, serialNumber=D-059888- N, O=M.I. Govern d'Andorra, C=AD	60 AE 86 2C 57 A0 45 4C 5E 5D62	C0:C1:74:4D:C6:C5:C1:07:7B:03:14:58:5D:58:40:C9:78:33:B8:6A	AD54D8979AA136E9F568E01234ACCA68C81A6F00F9629A7192753F76752BCA69