Reasonable assurance report of independent accountants

To the Management of,
AC Raiz da ICP-Brasil – Root CA
Brasília - DF

We have been hired to provide a reasonable assurance engagement about the internal controls operational compliance established by AC Raiz da ICP-Brasil – Root CA management to fulfill the requirements quoted in Attachment I of the document "Relatório de asseguração razoável dos auditores independentes para auditoria de conformidade operacional de AC Raiz da ICP-Brasil – Root CA, primeira autoridade da cadeia de certificação da ICP-Brasil", obtained from AC Raiz da ICP-Brasil – Root CA Certification Practice Statement and AC Raiz da ICP-Brasil – Root CA Security Police, during the period of September 9th 2021 through September 08th 2022.

Management responsibility

The Management of AC Raiz da ICP-Brasil – Root CA is responsible for maintaining internal controls that provide appropriate security for the operational areas where the CA activities are performed and for maintaining the quality of its respective operational procedures, including actions in case of disruption, contingency or emergency in the digital certification environment.

Auditors' responsibility

Our responsibility is to express an opinion on the conformity of internal controls relating to the digital certification environment security and to the quality of its operating procedures, including applicable measures to handle disruptions, contingencies or emergencies in the digital certification environment, based on the reasonable assurance engagement conducted in accordance with Technical Notice CTO 01/12, approved by Brazil's National Association of State Boards of Accountancy (CFC) and prepared by reference to NBC TO 3000 "Assurance Engagements, other than Audits or Reviews" issued by the CFC, which is equivalent to International Standard ISAE 3000 issued by the International Federation of Accountants, applicable to non-historical information. These standards require that we comply with ethical requirements, including independence aspects, and that we perform the assurance engagement to obtain reasonable assurance about whether the quantitative and qualitative information on internal controls relating to the information technology environment security and to the quality of operating procedures, including applicable measures to handle disruptions, contingencies or emergencies in the digital certification environment taken as a whole is free of material misstatements.

A reasonable assurance engagement involves performing certain procedures to obtain sufficient and appropriate evidence of whether the aforementioned internal controls are in conformity with the requirements described in Attachment I of the document "Relatório de asseguração razoável dos auditores independentes para auditoria de conformidade operacional de AC Raiz da ICP-Brasil – Root CA, primeira autoridade da cadeia de certificação da ICP-Brasil", obtained from the AC Raiz da ICP-Brasil – Root CA Certification Practice Statement and AC Raiz da ICP-Brasil – Root CA Security Policy. The procedures selected depend on the independent auditors' judgment, including the assessment of the risks that the aforementioned internal controls do not materially comply with the requirements described in Attachment I of the document "Relatório de asseguração razoável dos auditores independentes para auditoria de conformidade operacional de AC Raiz da ICP-Brasil – Root CA, primeira autoridade da cadeia de certificação da ICP-Brasil", obtained from the AC Raiz da ICP-Brasil – Root CA Certification Practice Statement and AC Raiz da ICP-Brasil – Root CA Security Policy. In this context, the selected procedures included:

(a) The engagement planning, considering the relevance, the volume of qualitative and quantitative information related to the security of digital certification environment internal controls and the quality of its respective operational procedures, including actions in case of disruption, contingency or emergency in AC Raiz da ICP-Brasil – Root CA digital certification environment;

(b) The understanding of organizational structure involved, as well as the processes related to the security of the operational environment and the quality of its respective operational procedures, as detailed in the report body; and

(c) The application of auditing procedures to evaluate the design and operation of internal controls related to the security of the operational environment and the quality of its respective operational procedures, including actions to be taken in case of incidents quoted in Attachment I of the document "Relatório de asseguração razoável dos auditores independentes para auditoria de conformidade operacional de AC Raiz da ICP-Brasil – Root CA, primeira autoridade da cadeia de certificação da ICP-Brasil", obtained from AC Raiz da ICP-Brasil – Root CA Certification Practice Statement and AC Raiz da ICP-Brasil – Root CA Security Police.

We believe that the evidences obtained are sufficient and appropriate to provide the basis for our conclusion.

Conclusion

The issuance of opinion for operational compliance audits of Brazilian PKI Members, meets

the criteria established in the document "DOC-ICP-08.01 v1.0 CRITÉRIOS PARA A EMISSÃO DE PARECER DE AUDITORIA". This way, the opinion follows as stated above:

Grade	Opinion	Situation
1	Adequate	Absence of non-compliance
2	Acceptable	Low risk evaluation
3	Deficient	Medium risk evaluation
4	Inadequate	High risk evaluation
5	Unacceptable	Critical risk evaluation

In view of the risk assessment methodology used by EY, we obtained the following opinion with respect to internal controls relating to the operations environment security and to the quality of its operating procedures, including applicable measures to be adopted in the cases mentioned in Attachment I, obtained from the AC Raiz da ICP-Brasil – Root CA Certification Practice Statement and AC Raiz da ICP-Brasil – Root CA Security Policy, in operation from September 09, 2021 to September 08, 2022.

Grade	Opinion	Situation
2	Acceptable	Low risk evaluation

The "Acceptable" opinion comes from the identification of one or more non-conformity situations, during the operational audit, that have impacted one or more criteria established on the DOC-ICP 01 and DOC-ICP 02 Conformity Checklist. For such situations, we evaluated mitigating factors to address the risks related to each established criteria, as described on the document "Relatório de asseguração razoável dos auditores independentes para auditoria de conformidade operacional de Autoridade Certificadora Raiz, primeira autoridade da cadeia de certificação da ICP-Brasil"

Opinion

In our opinion, based on the procedures described in the "Auditors' responsibility" section, ICP Brasil Root CA did not materialize any risk associated with the items quoted in Attachment I of the document "Relatório de asseguração razoável dos auditores independentes para auditoria de conformidade operacional de Autoridade Certificadora Raiz, primeira autoridade da cadeia de certificação da ICP-Brasil", obtained from AC Raiz da ICP-Brasil – Root CA Certification Practice Statement (DOC-ICP-01) and AC Raiz da ICP-Brasil – Root CA Security Police (DOC-ICP-02), during the period September 9th 2021 through September 08th 2022.

Distribution and use restrictions

This report, according to the purpose described in the first paragraph, intends to be used by AC Raiz da ICP-Brasil – Root CA and by the Instituto Nacional de Tecnologia da Informação - ITI. We allow the disclosure by Autoridade Certificadora Raiz and by Instituto Nacional de Tecnologia da Informação - ITI for third parties, at its discretion and only in its entirety, provided that they have sufficient understanding to consider it without assuming and without accepting any liability towards them.

Rio de Janeiro,
December 21st 2022.
ERNST & YOUNG
Auditores Independentes S.S.

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