

## Report of Independent Accountants

To the Management of Google Inc.:

We have examined the [assertion](#) by the management of Google Inc. (Google), that in providing its SSL Certification Authority (CA) services in Mountain View, California for the following subordinate CA under external Root CA:

- GeoTrust Global CA
  - Google Internet Authority G2

during the period October 1, 2015 through September 30, 2016, Google has:

- ▶ Disclosed its Certificate practices and procedures in its Certification Practice Statement as follows:

Google Internet Authority G2      [Certification Practice Statement](#)

including its commitment to provide SSL Certificates in conformity with the CA/Browser Forum Guidelines.

- ▶ Maintained effective controls to provide reasonable assurance that:
  - ▶ The integrity of keys and certificates it manages was established and protected throughout their life cycles; and
  - ▶ Subscriber information was properly collected authenticated (for the registration activities performed by Google) and verified.
- ▶ Maintained effective controls to provide reasonable assurance that:
  - ▶ Logical and physical access to CA systems and data was restricted to authorized individuals;
  - ▶ The continuity of key and certificate life cycle management operations was maintained; and
  - ▶ CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity.
- ▶ Maintained effective controls to provide reasonable assurance that
  - ▶ It met the Network and Certificate System Security Requirements set forth by the CA/Browser Forum

based on the [WebTrust<sup>SM/™</sup> Principles and Criteria for Certification Authorities – SSL Baseline with Network Security - Version 2.0.](#)



Google's management is responsible for its assertion. Our responsibility is to express an opinion on management's 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 Google's key and certificate life cycle management business practices and its controls 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 development, maintenance and operation of systems integrity, (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. We believe that our examination provides a reasonable basis for our opinion.

The relative effectiveness and significance of specific controls at Google 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.

Because of the nature and inherent limitations of controls, Google'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, for the period October 1, 2015 through September 30, 2016, Google's management's assertion referred to above is fairly stated, in all material respects, based on the [WebTrust<sup>SM/TM</sup> Principles and Criteria for Certification Authorities – SSL Baseline with Network Security, Version 2.0.](#)

The WebTrust seal of assurance for certification authorities on Google's Web site 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 Google's CA services beyond those covered by the [WebTrust<sup>SM/TM</sup> Principles and Criteria for Certification Authorities – SSL Baseline with Network Security, Version 2.0](#) criteria, nor the suitability of any of Google's services for any customer's intended purpose.

*Ernst & Young LLP*

October 14, 2016

**Assertion by Management Regarding its Disclosure of Certificate Practices and Controls  
Over its SSL Certification Authority Services during the Period  
October 1, 2015 through September 30, 2016**

October 14, 2016

Management of Google Inc. (“Google” or the “Company”) has assessed the disclosure of its certificate practices and its controls over its SSL Certification Authority (CA) services. Based on that assessment, in Google Management’s opinion, in providing its SSL CA services in Mountain View, California for the following subordinate CA, under external Root CA:

- GeoTrust Global CA
  - Google Internet Authority G2

during the period October 1, 2015 through September 30, 2016 Google has:

- Disclosed its Certificate practices and procedures in its Certification Practice Statement as follows:

Google Internet Authority

[Certification Practice Statement](#)

including its commitment to provide SSL Certificates in conformity with the CA/Browser Forum Guidelines.

- Maintained effective controls to provide reasonable assurance that:
  - The integrity of keys and certificates it manages was established and protected throughout their life cycles; and
  - Subscriber information was properly collected, authenticated (for the registration activities performed by Google) and verified.
- Maintained effective controls to provide reasonable assurance that:
  - Logical and physical access to CA systems and data was restricted to authorized individuals;
  - The continuity of key and certificate life cycle management operations was maintained; and
  - CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity.



- Maintained effective controls to provide reasonable assurance that:
  - It met the Network and Certificate System Security Requirements set forth by the CA/Browser Forum

for the Google Internet Authority G2 subordinate CA, based on the [WebTrust<sup>SM/™</sup> Principles and Criteria for Certification Authorities – SSL Baseline with Network Security, Version 2.0.](#)

**GOOGLE Inc.**