



DIACC-CP-03-01 MANDATORY APPROACH FOR AUDITS AGAINST PCTF

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This document describes the Audit approach to determine conformity of services against DIACC Pan-Canadian Trust Framework (PCTF). It is based on ISO standards (ISO/IEC 17021; ISO/IEC 17065; ISO/IEC 19011, ISO/IEC 27001, ISO/ IEC 27006, ISO/IEC 29115) and industry best practices.

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Mandatory approach for audits against PCTF

1. Introduction

The DIACC Certification provides assurance that Services conform to specified requirements in the DIACC Pan-Canadian Trust Framework (PCTF).

The DIACC Certification is based on a third-party conformity assessment performed by DIACC Auditors and with an independent quality assurance review by the Independent Review Committee (IRC).

This document provides guidance on performing audits of services against PCTF.

The definitions used in this document are available in Exhibit A.

2. Audit Overview

The DIACC Certification Trustmark is granted to Operators whose Service demonstrates conformity against the PCTF.

The DIACC Certification Trustmark has a three-year cycle (except for the silver tier of PCTF profiles) and is subject to annual audits, except for the silver tier of profiles. Unscheduled audits may apply if necessary; for additional information, see Section 8.1.3 Unscheduled Audits.

3. Networks

Network and Network Elements can be granted the Certification Trustmark as a specific type of service as defined in Exhibit A, see definition of Network.

An Operator providing a Network or Network Element is audited as a Service according to this guidance, but with a specified scope and responsibilities for the audited entity.

The scope of the Audit for a Network will depend on the architecture of the Network, as well as the responsibility of the Network operator and the entities that jointly deliver, integrate, and contribute to the Network.

For a Network to be assessed there needs to be a designated authoritative entity for the Network. The authoritative entity is responsible for the governance of the Network. Depending on the setup of the Network and its architecture the Audit of the Network will differ. The following is a non-exhaustive list of models that can be audited.

3.1 A self-governed Network

For this type of Network there is a governance framework for the Network that one entity (the Network operator) is responsible for, and that the entity enforces.

This Network type is defined and assessed as follows:

- The scope and applicability of PCTF conformance criteria are defined by the Network operator.
- The scope as well as the applicability is validated for completeness by the Auditor.
- The controls that support and deliver the PCTF-oriented service, including all 3rd/ external parties that directly support the Service provided by the Network.

The Network operator can then be audited with the following scope:

1. All processes and technology provided by the Network operator.
2. Fulfillment of all governance requirements and processes defined in the Network architecture.
3. The governance processes performed by the Network operator.
4. The controls used by 3rd/ external parties that directly support the PCTF-oriented service provided by the Network operator.
5. All applicable PCTF conformance criteria.

Each Network Element is audited with the following scope:

1. All governance requirements and processes for a Network Element defined by the Network operator.
2. All applicable PCTF conformance criteria.

3.1.1 Responsibilities

- Network Operator: Entity responsible for the governance of the network and conformance against PCTF criteria for the services the Operator provides.
- Network Elements: Entities responsible for conformance against PCTF criteria for the Network Element as well as governance as part of the Network Element.
- Auditor: Entity that performs validation of applicability and completeness of PCTF criteria defined by the Network Operator and Elements, as well as validation of governance requirements and processes defined in the Network architecture.

Example of Networks of this type would be a federated identity service with a defined federation operator. A specific example would be Incommon Federation (<https://incommon.org/federation/>).

3.2 A regulated Network

For this type of Network there is a, for the Network, externally defined governance framework or a regulation for the Network that is enforced jointly by the different parties in the Network.

This Network is audited as follows:

1. All Network Elements are audited separately with the following scope:

- a. Fulfillment of all governance requirements and processes defined in the Network architecture
 - b. The governance processes performed by the specific Network Element.
2. The scope and applicability of PCTF conformance criteria is defined by the Network Element.
3. The scope as well as the applicability is validated for completeness by the Auditor.
4. All applicable PCTF and respective conformance criteria

3.2.1 Responsibilities

- Network Elements: Responsible for conformance against PCTF criteria for the Network Element as well as governance as part of the Network Element as required in the externally defined framework or regulation.
- Auditor: Validation of applicability and completeness of PCTF criteria for the Network Elements as well as validation of fulfillment of governance requirements and processes defined in the Network architecture.

Example of Networks of this type would be a regulated Identity Wallet framework with entities providing identity services, attribute services, wallet applications or relying parties

4. Key aspects of the Audit

- a. The Audit must be performed on an operational Service, with at least three (3) months of operational records.
- b. The conformance criteria must be used as a reference when conformity is determined and must include the normative requirements of the applicable PCTF documents. Please see the available conformance criteria at <https://diacc.ca/trust-framework/>
- c. The Audit must follow the approach of an information security audit or similar, such as using ISO/IEC 19011 Auditing Management Systems for auditing of Information Security Management Systems.
- d. The Audit is technically a Point in Time audit, which means that the Auditor conducts an Audit once per year, which provides assurance of the service operations over the upcoming one-year period.
- e. The DIACC Certification Trustmark is granted for a three-year cycle and is subject to annual audits (except for the silver tier of PCTF profiles) and, if necessary, unscheduled audits.
- f. Annual surveillance audits are required to maintain the DIACC Certification Trustmark.
- g. Unscheduled audits must be required if Significant Changes¹ have been implemented to the Certified Service.

5. Audit activities

During the audit, information relevant to the Service objectives, scope and criteria must be obtained by appropriate sampling and Certified by the Auditor to become Audit evidence. In this regard, the Audit

must entail the examination and evaluation of the Operator's information technology infrastructure, systems, policies, and operations related to the provision of a Service that seeks conformity against PCTF.

Methods to obtain information must include, but are not limited to:

- a. Inspect policies, procedures, logs, records, documentation, etc. including but not limited to:
 - Documentation reviews relevant to the scope of the Audit and application for Certification against the applicable PCTF documents.
 - Review of organisational policies and practices.
 - Review records, systems logs.
 - Examination and test of the system that is the object of the audit, including system documentation, system functionality.
- b. Observe control activities including:
 - Service processes and activities.
 - The DIACC Accredited Auditor must determine and document in their working papers a remote technological equivalent to an on
 - visit.
- c. Inquire of management personnel; technical or managerial personnel; trained personnel.

6. Considerations for Operators

The Operator of the Service must:

- a. Be aware that the Audit must be performed to operational Services that have been operational (in live production) for at least three (3) months before undergoing the audit. Management and operation must clearly communicate the status of the service offering to be audited.
- b. Provide unrestricted access to those parts of its business, premises, systems, records, and supporting documents, covered by the scope of audit.
- c. Demonstrate that the Service meets the applicable PCTF conformance criteria, by providing the necessary evidence.
- d. Ensure that the External Providers integrated into its Service are in scope of the audit, by for example having in place appropriate processes and contractual arrangements with the external providers that are integrated with its Service, which must enforce the external providers to follow the specific requirements and provide the necessary evidence for the audit; and/ or by having audit report/s that include all applicable services and aspects used by the PCTF-oriented service..
- e. For a Network Operator, ensure that all Network Elements that integrated to the Network are in scope of the audit, by for example having in place appropriate processes, governance framework, and contractual arrangements with the Network Element, which must enforce the Network elements to follow the specific requirements and provide the necessary evidence for the audit.
- f. Consider that the Auditor is required to keep the Audit Records for three years.

7. Considerations for Auditors

The Auditor must:

- a. Follow this document as the primary guidance for the PCTF-supported Audit.
- b. Follow the Conflict of Interest policy as specified in the DIACC-CP-01-01 Eligibility criteria for auditors, also available at the Exhibit B of this document.
- c. Confirm that the Service to be audited is operational for at least three (3) months.
- d. Create an audit plan based on the agreed scope.
- e. Determine whether the claims provided during the application are materially correct and conform with the specified requirements addressed in the applicable PCTF conformance criteria. Through the validation of the claims, the Auditor will determine conformity against the applicable PCTF conformance criteria and confirmation of truthfulness of the Service object of Certification.

8. Types of Audits during the Certification Trustmark cycle

8.1. Overview

The DIACC Certification Trustmark has a three-year cycle (except for the silver tier of PCTF profiles) in which the Operator of the Service must go through different types of audits:

- Year 1 - Initial Audit before the Certification is granted and the applicable DIACC Certification Trustmark is issued.
- Year 2 and 3 - Annual surveillance Audits to maintain the DIACC Certification Trustmark.
- Unscheduled audits due to Significant Changes¹ to the Service.

8.1.1 Initial Audit

The initial Audit is a full Audit that must be performed against 100% of the applicable criteria.

8.1.2 Annual surveillance audits

Annual surveillance audits must be conducted by the Auditor in the first and second years following the DIACC Certification Trustmark issuance.

Year 2 - Annual surveillance Audit against 50% of the applicable criteria, including consideration of risks and changes to the service.

Year 3 - Annual surveillance audits against the other 50% of the applicable criteria, including consideration of risks and changes to the service.

8.1.3 Unscheduled audits

The Service Operator is obliged by the Certification Agreement to notify the DIACC Certification Program Management Office (CPMO) of any changes to the Certified Service.

The Auditor and CPMO will evaluate if the changes apply as Significant Changes² and if so, it will determine if there is a need for an unscheduled audit.

In the event, it is more than six months away from the annual surveillance Audit an unscheduled Audit must be required.

8.1.4 Recertification Audit

At the end of the third year, prior to the expiration of the Certification Trustmark, a full Audit must be conducted.

8.1.5 Changes to the PCTF

The CPMO will notify the Service Operator of any changes to the PCTF conformance criteria applicable to the Certification Trustmark.

If the changes are material, the implementation of the new requirements and applicable Audit must take place within 15 months after the date of DIACC TFEC notification of the new release.

To avoid the possible requirement of unscheduled audits, it is suggested that the implementation of the new requirements and related audits are aligned with the annual schedules of the granted Trustmark.

9. Profiles

The profiles have two options:

- Gold, which is the approach specified in this document, including a three-year cycle Trustmark, annual audits, and Independent Review Committee quality review of audit findings.
- Silver requires third-party oversight (qualified auditor), which will include auditor documentation review and testing. It does not include the Independent Review Committee quality assurance. Validity: 2-year term. Subject to the commitment of the provider to inform of any material changes and the self-assessment checklist.

10. Planning the audit

The audit must follow a documented and approved Audit plan. The Audit plan must be appropriate to the objectives and the scope of the audit, it must include the following:

- a. The Audit objectives;

- b. The Audit criteria;
- c. The Audit scope, including identification of the organisational and functional units, processes, systems and network elements to be audited;
- d. The dates when Audit activities will be conducted;
- e. The roles and responsibilities of the Audit team members.
- f. List all 3rd/ external parties encompassed by the audit and the expected method(s) the Auditor will use to assess each listed 3rd/ external party's support for/ to the Service.
- g. A Section discussing What Could Go Wrong considerations from the Auditor viewpoint.

Considerations must include at least 3 of the following:

- Less than 3 months of operational logs;
- Changes to management or top-level operations prior to or during fieldwork;
- Changes to 3rd party/ external vendors and/ or suppliers prior to or during fieldwork
- Changes to the audit team prior to or during fieldwork;
- Prior non-conformities that were not addressed timely and that jeopardize the Service;
- And/ or other considerations that in the Auditor's judgment merit documented discussion.

The Audit objectives must describe what is to be accomplished and must include:

- a. Determination of the conformity of the service, or parts of it, with PCTF conformance criteria.
- b. Determination of the effectiveness of the service systems to ensure that they are achieving specified objectives.
- c. as applicable, identification of areas for potential improvement of the service.
- d. For Networks and Network elements, scope and applicability to be validated for completeness.

The Audit scope must describe the extent and boundaries of the audit.

11. Performing audits during the three-year cycle of Certification Trustmark

11.1 Initial Audit activities

The purpose of the initial Audit is to evaluate the implementation, including the effectiveness of the service systems and processes, in relation to the applicable PCTF conformance criteria being audited.

The initial Audit is a full audit that must be performed against 100% of the applicable criteria. The DIACC Accredited Auditor must determine and document in their working papers a remote technological equivalent to an onsite visit.

The initial Audit must include the Audit of the following:

- a. Document the Information and evidence received and determine the conformity to

all requirements of the applicable PCTF criteria.

- b. Performance monitoring, measuring, reporting, and reviewing against key performance objectives and targets consistent with the expectations in the applicable PCTF criteria.
- c. The service systems ability and its performance regarding meeting of applicable PCTF conformance criteria.
- d. Operational control of the service Operator processes.
- e. Internal quality assurance and management review.
- f. Service operator policies.
- g. Assessment of 3rd/ external party elements and their operational effectiveness to the Service and/ or Network.

11.2. Annual surveillance audit activities

The aim of the annual surveillance audits is to maintain confidence that the Certified Service continues to fulfil PCTF requirements between recertification audits. Not applicable to silver tier of profiles.

Year 2 - Annual surveillance - After testing for proofing, issuance and revocation, audit against 50% of the applicable criteria, including consideration of risks and changes to the service and addressing minor non-conformities if applicable.

Year 3 - Annual surveillance - After testing for proofing, issuance and revocation, audit against the other 50% of the applicable criteria, including consideration of risks and changes to the service if applicable. These actions shall be implemented and Certified prior to the expiration of Certification Trustmark.

Annual surveillance audits include activities so that representative areas and functions covered by the scope of the service are monitored on an annual basis and take into account changes to the Certified Service and performance of its related systems.

Each annual surveillance Audit includes the following activities, if applicable:

- h. Review of remedial actions taken on minor non-conformities identified during the previous audit.
- i. Effectiveness of Service with regard to achieving the Certification objectives.
- j. Progress of planned activities aimed at continual improvement.
- k. Continuing operational control at the documented level/s.
- l. Review of any organizational, operational, security, or other Service changes (e.g., change in 3rd/ external party for similar service element(s)).
- m. Risk-based approach.

The auditor must determine and document in their working papers a remote technological equivalent to on-site visits.

At the end of Year 3 of the Trustmark, the Service is expected to undergo a new initial audit, essentially a full Audit to start a new cycle.

11.3. Recertification Audit activities

At the end of the third year, prior to the expiration of the Certification Trustmark, a full Audit must be conducted.

The recertification Audit is a full Audit that must be performed against 100% of the applicable criteria.

The Auditor must determine and document in their working papers a remote technological equivalent to an onsite visit.

The recertification Audit includes the following activities, if applicable:

- A review of remedial actions taken on minor non-conformities identified during the previous audit.
- Effectiveness of Service with regard to achieving the Certification objectives and its continued relevance and applicability to the scope of Certification.
- Progress of planned activities aimed at continual improvement and enhancement of overall performance.
- Continuing operational control.
- Review of any changes.
- Risk-based approach

12. Finding of non-conformity

12.1 Minor non-conformity

A minor non-conformity means a single identified gap or a concern in meeting a requirement of the conformance criteria in scope, which, in the Auditor's judgment, would not in itself raise significant doubt as to the capability of the Service Operator to achieve its objectives.

In order to mitigate the risk of the minor non-conformity found during the audit, the Auditor and Applicant must agree on a clear remediation plan with specific corrective actions and specific deadlines for completion. Minor non-conformities must be remediated before the next annual surveillance Audit.

In the case the operator has not remediated the minor non-conformities by the next surveillance audit, it must provide a written justification on how they are addressing the issue and the revised date of completion.

Corrective actions must be appropriate to the impact of the problems encountered.

During the audit, the Auditor must document the following in their working papers and in the final report:

- a. Identify non-conformities.
- b. Determine the causes of non-conformity.
- c. Propose correcting non-conformities.

- d. Evaluate the need for actions to ensure that non-conformities do not recur.

At the end of the audit, the Auditor must present to the Applicant a full report on all agreed-upon and cited Non-conformities and Recommendations for Mitigation. The Applicant must provide a written response including:

- e. Document and schedule the resources and timeline to remediate the non-conformities.
- f. Record the results of remedial actions taken.
- g. Review the effectiveness of corrective actions.

After the DIACC Certification Trustmark is granted to a Service, the CPMO will follow up with the Operator to make sure it takes the necessary actions and measures to remediate the identified minor non-conformities.

12.2 Reporting minor non-conformities

12.2.1 The Auditor's report of the initial Audit must include all minor non-conformities found and the prescribed corrective actions with corresponding deadlines for completion.

12.2.2 In the annual surveillance audits, the Auditor must include the updated remediation report for the minor non-conformities.

12.3 Major non-conformity

A major non-conformity is an absence of, or the repeated failure to implement and maintain, one or more of the required applicable conformance criteria, or a situation that would, on the basis of objective evidence, raise objective concerns related to the integrity of the Service/ Network.

A major non-conformity must be addressed before an Audit can be completed and the application will be paused until the major non-conformity is fully remediated as assessed by the Auditor's conformance testing.

The Applicant has a period of 12 months to maintain the application. Within that time frame, the Applicant must address the major non-conformity issues and demonstrate that it has completed the remediation plan to which they and the Auditor agreed.

13. Audit Report

The work carried out by the Auditor must be covered by a comprehensive Audit Report and Auditor Validation Sheet, using the DIACC provided templates.

The Audit Report must include at least the following elements:

- a. The name of the Service Operator. For a Network: the role of the audited entity in the Network, i.e., Network operator, Network Element, or other roles depending on Network architecture.
- b. The name of the Service, Network or Network Element.
- c. Scope of the audit.
 - For a Network, the validated applicable requirements for the audited entity.
 - For a Network, the Network architecture, and the roles of all the Network elements.
 - If applicable, reference to any externally defined or regulated Network or Network element.
- d. The date of receipt of the evidence provided by the applicant.
- e. Period of time (dates) of performance of the audit. The duration of the Audit must be recorded in the Audit report.
- f. The date of issue of the report.
- g. Names of the audit team members who have performed the audit, clearly identifying who was the Lead Auditor.
- h. Information on environmental conditions during the audit, such as *[include example/s here]* if relevant.
- i. Clear determination whether there is conformity or not against the applicable PCTF and specific Level of Assurance. This must include a statement on the conformity and the effectiveness of the Service conforming its capability to meet applicable requirements and expected outcomes.
- j. Audit methods, procedures used, and standards followed to perform the audit.
- k. Minor non-conformities as applicable.
- l. Remedial actions and timeline to mitigate the minor non-conformities found.
- m. Recommendation to confirm the Certification of a Service and its corresponding issuance of Trustmark.
- n. Signature of Lead Auditor that supervised the audit on the final version of the Audit Report.
- o. Signature of the client on the final version of the Audit Report.

14. References

- a. ISO/IEC 17021 Conformity Audit—Requirements for bodies providing audit and certification of management systems.
- b. ISO/IEC 19011 Guidelines for auditing management systems.
- c. ISO/IEC 27006 Information technology — Security techniques — Requirements for bodies providing audit and certification of information security management systems.
- d. ISO/IEC 29115 Information technology — Security techniques — Entity authentication assurance framework.
- e. NIST 800-63-3 Conformance Criteria (63A, 63B and 63C)
https://www.nist.gov/system/files/documents/2020/07/02/800-63A%20Conformance%20Criteria_0620.pdf
https://www.nist.gov/system/files/documents/2021/04/27/800-63C%20Conformance%20Criteria_042621.pdf

- f. TDIF annual Audit requirements
<https://www.digitalidentity.gov.au/sites/default/files/2021-06/tdif-07-annual-assessment-release-4-v1.1.pdf>

Revision history

<u>Version</u>	<u>Release Date</u>	<u>Changes</u>
2.4.	2026-04-15	Profiles
2.3	2026-01-15	Mandatory policy and technological equivalent of onsite visit
2.2	2025-10-02	IRC additions
2.1	2024-01-02	Adjustments in terminology
2.0	2022-11-16	Incorporated audit of Networks Adjustments to fulfill ISO 17065 requirements
1.0	2022-03-14	New Document

Exhibit A – Definitions

<u>Term</u>	<u>Meaning</u>
Applicant	Operator seeking Certification of its Service against applicable PCTF conformance criteria.
Audit	Third-party assessment or inspection or examination, of an organisation, and/or a process and/or a system, to ensure compliance with PCTF requirements.
Audit Records	Evidence of the Audit reports and other technical information created and/or obtained by a DIACC Auditor in relation to the DIACC PCTF audits/assessments.
Audit Report	Report provided by the Auditor, which informs conformity of a Service against the applicable DIACC PCTF conformance criteria.
Auditor	DIACC-accredited Auditor qualified to perform audits against PCTF conformance criteria.
Certification	Demonstration that specified requirements from DIACC PCTF relating to a Service are fulfilled. The DIACC Certification process includes a third-party Audit against the applicable DIACC PCTF documents, conducted by a DIACC Accredited Auditor.
DIACC Certification Program (DCP)	A DIACC run program that verifies Services and Networks against the Pan-Canadian Trust Framework (PCTF), indicating that specific assurance requirements and best practices are met.
DIACC PCTF	DIACC Pan-Canadian Trust Framework Documents are available at https://diacc.ca/trust-framework/

Independent Review Committee (IRC)	The IRC has delegated authority from the DIACC Board of Directors (BOD) to perform a quality review of the audit findings.
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<u>Term</u>	<u>Meaning</u>
Network	A Network is an identity solution that is dependent on elements and services provided by different entities. A Network will consist of governance, processes and technologies across the different entities that jointly deliver and integrate with the Network. There are different network architectures, such as federations, wallet solutions, proxies, agents, and brokers, not excluding other architectures.
Network Element	A Network Element or just Element is a separate part or separate service in a Network. A Network element that is provided by a separate entity can be separately audited against the PCTF. Examples of Network elements are federation operators, issuers, attribute providers, wallet providers or relying parties.
Service	Identity solution that supports identity proofing, authentication and/or credential management and/or other related functionalities. A Service, in the context of the PCTF, requires a User to be authenticated to access the Service. Examples: applying for employment insurance; registering a business; applying for a loan; making online purchases. Services applicable for Audit against the PCTF, include Networks and Network Elements.

Significant Changes	Significant Changes to the Certified Service must include: 1. Changes relating to the legal, commercial, organisational status or ownership. 2. Changes relating to the scope of operations under the Certified
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<u>Term</u>	<u>Meaning</u>
	Service. 3. Major changes to the Certified Service management system and processes. 4. Change of external providers (external service components; subcontracted services). 5. Change of type of authenticator. 6. Access control change. 7. Privacy policy change. 8. Addition of new functionalities. 9. Other changes as applicable.
Trustmark	Any sign or mark of conformity that an entity has fulfilled the applicable requirements, including DIACC trademarks, trade names, symbols, logos, which DIACC grants the right to use to identify the Certification of a Service.

Exhibit B - Conflicts of Interest Policy (COI Policy) regarding a Service to be audited.

1. Purpose

DIACC Auditors are expected to conduct their services with objectivity and impartiality. The Auditor team members are obligated to disclose ethical, legal, financial and other conflicts of interest involving the Operators of the Service (s) to be audited.

The purpose of this Conflicts of Interest Policy (COI Policy) is to prevent any conflict of interest or the appearance of a conflict of interest from affecting any decision-making involving the audit of a Service.

The Auditor must adopt this COI Policy.

2. Potential Conflicts

A conflict of interest must include any of the following situations:

- a. Financial conflict;
- b. Direct or indirect gain (of any sort) arising from access to confidential information;
- c. Family/personal relationships and bias;
- d. Contractual or affiliation relationships;
- e. Be the designer, implementer, developer, operator or maintainer of the Service to be audited. This does not preclude the possibility of exchange of information (e.g., explanations of findings or clarifying requirements) between the Auditor and its clients.
- f. Provide consultancy regarding the Service to be audited, including:
 - Recommendations, readiness, gap analysis of a Service to be audited;
 - Participate in the designing, development, installing, maintaining of a Service to be audited.
- g. State or imply that Audit performance would be simpler, easier, faster or less expensive if a specified consultancy entity were used.

3. Duty to disclose

The Auditor must disclose any matter that could reasonably affect the outcome of the Audit and decision-making process, any conflict or potential conflict, to the applicable clients and the DIACC.

4. Cooling period

The conflict of interest cooling period shall be two years from the conclusion of all related consultancy performed to the Service to be audited (as specified in item 2 above).

To ensure that the cooling period is complied, the organisation that has provided consultancy to the Service to be audited, shall not perform an Audit to that Service within two years following the end of the consultancy.