

# Note

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## Inclusion of existing auditor and expert results

Trust service providers intending to start providing qualified trust services must submit to the supervisory body a notification of their intention together with a conformity assessment report (CAR) issued by a conformity assessment body (CAB).

This note outlines acceptable policies recognized by the Danish Supervisory Body for CABs evaluating the conformity of the qualified trust service provider and the provided qualified trust service(s).

When possible, the audit should be performed according to the Inclusive method<sup>1</sup>, if this is not possible the Carve-out method<sup>2</sup> (Partial method) may be utilized. This would cover:

- Work done by another auditor in preparing a CAR.
- Work done in relation to an eIDAS eID Peer-to-Peer review

### Trusted Auditors and Experts

The CAB preparing the CAR must be assured that the source is trustworthy. When the CAB uses work done by another auditor or expert, the CAB must take appropriate measures to ensure that the work performed is appropriate in relation to CAB's purpose.

Statements from the following bodies may be assumed trustworthy:

- An independent state authorized auditor
- A Conformity Assessment Body (cf. Article 3, 1, number 18 of eIDAS)
- A peer review board for an electronic identification scheme (cf. Article 12, 6.c of eIDAS)

### Specific Cases

The Danish Supervisory Body will accept that the CAB include qualified documents prepared in the below cases.

#### **NSIS<sup>3</sup>**

A formal compliance statement submitted with a notification on Level Substantial or High, which has been approved by the Danish Supervisory Body.

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<sup>1</sup>ISAE 3402, A9

<sup>2</sup>ISAE 3402, A9

<sup>3</sup>Danish National Standard for Identity Assurance Levels (NSIS)

***eIDAS electronic identification scheme***

Material accepted as part of an EU eID Peer review process granting the reviewed eID an assurance level of Substantial or High.

***Supplier Supervision***

Audit reports submitted as part of a service contract with a public authority. e.g., MitID, NemID and NemLog-in contracts, which has been accepted by the Danish Supervisory Body.